

FUND BUDGETS

INTRODUCTION

This section contains the 1994 budgets and prior two years' data for each fund and fund group. This section includes fund group and fund descriptions, narrative descriptions of the 1994 fund budgets, and discussions of past year's activity and current trends.

The Fund Budgets Section shows 1992 and 1993 actual expenditures and 1994 budgets at a summary level and 1992 and 1993 receipts and 1994 anticipations at detail levels. Receipts and anticipations are shown at the account level of detail in most funds with accounts further broken down to show receipts from specific sponsors (grantors) in several funds where grant receipts are significant.

The fund structure of the city is organized to conform with the GAAFR (Government Accounting, Auditing, and Financial Reporting) standards. It consists of three groups of funds:

1. **Governmental Funds**, comprised of General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Special Assessment Fund. These funds account for those transactions which are supported with general taxation, intergovernmental grants, special assessments, and other sources that are not restricted to enterprise operations or held in a trustee capacity.
2. **Proprietary Funds**, comprised of Enterprise Funds and the Internal Service Fund. These funds account for enterprise activities which are self-supported by user charges or fees.
3. **Fiduciary Funds**, comprised of Trust Funds, Agency Fund, and the Home Investment Trust Fund. These funds account for assets held by the city in a trustee capacity or as an agent for individuals or organizations.

1994 BUDGET SUMMARY

BY FUND GROUPS

The City of Atlanta's budget is subdivided into a set of funds and fund groups which account for City revenues and expenditures by source and application. The three fund groups are Governmental, Proprietary, and Fiduciary.

The 1994 Adopted Budget for all funds totals \$1,853,030,698 which is a 8% increase over the 1993 total of \$1,715,894,461, as depicted below:

<u>Fund Group</u>	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>Total Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Governmental	584,638,610	683,042,329	98,403,719	16.83
Proprietary	1,103,841,115	1,143,565,081	39,723,966	3.60
Fiduciary	<u>27,414,736</u>	<u>26,423,288</u>	<u>(991,448)</u>	<u>(3.62)</u>
TOTAL	<u>1,715,894,461</u>	<u>1,853,030,698</u>	<u>137,136,237</u>	<u>8.00</u>

The Governmental Funds budget reflects a 16.83% increase which is primarily attributable to the creation of the 1993 School Improvement Bond.

The Proprietary Funds budget increased 3.60% over last year primarily due to the addition of 1993 Water and Sewer Construction Fund.

The Fiduciary Funds budget has decreased 3.62% from last year due to the fact that there were no new funds added to the Fiduciary Funds categories, and only remaining balances from last year were brought forward.

1994 BUDGET SUMMARY

ALL FUNDS

SUMMARY OF 1994 ANTICIPATIONS

MAJOR ACCOUNT GROUP:	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	TOTAL
Property Taxes	117,892,010	-	-	117,892,010
Other Taxes	129,355,112	-	-	129,355,112
Licenses and Permits	32,042,794	-	-	32,042,794
Intergovernmental Revenues	54,602,345	48,636,370	11,881,941	115,120,656
Charges for Services	40,118,110	165,210,778	10	205,328,898
Fines and Penalties	12,291,000	-	924	12,291,924
Miscellaneous Revenues	7,672,933	123,130,399	43,921	130,847,253
Sales, Recoveries and Other Financing Sources	<u>40,597,659</u>	<u>61,549,639</u>	<u>-</u>	<u>102,147,298</u>
Total Estimated Receipts	434,571,963	398,527,186	11,926,796	845,025,945
Cash and Securities				
Available January 1, 1994	249,940,064	745,037,895	14,530,770	1,009,508,729
Due to Cash Pool	(1,503,976)	-	(34,278)	(1,538,254)
Due from other funds	<u>34,278</u>	<u>-</u>	<u>-</u>	<u>34,278</u>
GRAND TOTAL - ALL FUNDS	<u>683,042,329</u>	<u>1,143,565,081</u>	<u>26,423,288</u>	<u>1,853,030,698</u>

SUMMARY OF 1994 APPROPRIATIONS

Personnel Expenses	244,121,126	100,077,760	916,440	345,115,326
Other Current Operating Exp.	82,892,823	142,589,108	10,128,499	235,610,430
Internal Service Expense	23,083,931	25,633,676	38,267	48,755,874
Intergovernmental and Interfund Payments	153,379,581	24,629,666	5,430,056	183,439,303
Capital Expenses	91,300,282	434,120,441	572,837	525,993,560
Debt Service Expense	21,285,068	135,321,474	-	156,606,542
Reserve for Appropriation	<u>66,979,518</u>	<u>281,192,956</u>	<u>9,337,189</u>	<u>357,509,663</u>
GRAND TOTAL - ALL FUNDS	<u>683,042,329</u>	<u>1,143,565,081</u>	<u>26,423,288</u>	<u>1,853,030,698</u>

1994 BUDGET SUMMARY

BY DEPARTMENT

DEPARTMENT/AGENCY	<u>GOVERNMENTAL</u>	<u>PROPRIETARY</u>	<u>FIDUCIARY</u>	<u>TOTAL</u>
City Council	3,361,510	-	1,402	3,362,912
Office of Mayor	870,044	-	54,592	924,636
Chief of Staff and Reporting Offices	7,453,612	2,231,979	6,742,527	16,428,118
Executive Office and Misc. Offices	1,413,535	8,818,449	65,639	10,297,623
Administrative Services	72,331,245	36,744,012	431,448	109,506,705
Law	2,803,022	35,139,420	18,531	37,960,973
Finance	12,235,877	976,861	2,614,390	15,827,128
Tax Assessors	865,572	-	-	865,572
Planning and Development	11,228,214	-	481,528	11,709,742
Public Works	73,230,577	216,170,013	489,102	289,889,692
Parks and Recreation	39,021,270	-	515,155	39,536,425
Personnel and Human Resources	3,884,312	38,696	28,628	3,951,636
Water	7,154	153,308,855	3,536,200	156,852,209
Aviation	10,057	215,527,279	-	215,537,336
Judicial Agencies	12,124,628	-	1,595,843	13,720,471
Fire	46,949,035	14,513,677	21,480	61,484,192
Police	97,582,141	6,676,691	420,050	104,678,882
Corrections	16,648,534	-	3,656,435	20,304,969
Non-Departmental	253,319,906	453,419,149	621,689	707,360,744
Housing	<u>27,702,084</u>	<u>-</u>	<u>5,128,640</u>	<u>32,830,733</u>
GRAND TOTAL - ALL FUNDS	<u>683,042,329</u>	<u>1,143,565,081</u>	<u>26,423,288</u>	<u>1,853,030,698</u>

1994 CITY OF ATLANTA BUDGET

\$1,853,030,698

**GOVERNMENTAL
FUNDS**
\$683,042,329

**PROPRIETARY
FUNDS**
\$1,143,565,081

**FIDUCIARY
FUNDS**
\$26,423,288

GENERAL FUND
\$374,656,048

AVIATION FUNDS
\$601,014,619

TRUST FUNDS
\$14,463,779

**SPECIAL
REVENUE FUNDS**
\$57,497,976

**WATER & SEWERAGE
FUNDS**
\$486,732,461

AGENCY FUNDS
\$7,270,514

**CAPITAL PROJECTS
FUND**
\$206,361,421

**PARKS FACILITIES
FUND**
\$3,366,906

**RENTAL REHAB.
TRUST FUND**
\$225,863

**DEBT SERVICE
FUNDS**
\$42,286,948

**INTERNAL SERVICE
FUND**
\$43,089,983

**HOME INVESTMENT
TRUST FUND**
\$4,463,132

**SPECIAL
ASSESSMENT FUNDS**
\$2,239,936

**UNDERGROUND
ATLANTA
FACILITIES FUND**
\$9,361,112

1994 GOVERNMENTAL FUNDS BUDGET

The Governmental Funds group is one of the three fund groups in the City's budget. These funds account for those transactions that are supported by general taxation, intergovernmental grants, special assessments, and other sources that are not restricted to enterprise operations or held in a trustee capacity.

The General Fund, which is the largest of this fund group, accounts for general tax revenues and for the provision of basic city services, such as police and fire services, solid waste pickup and disposal, and parks and leisure services.

The Special Revenue Funds (currently comprised of the Community Development Block Grants and various intergovernmental grants) account for grants from outside agencies, which are designated by law or policy for specific purposes. The Emergency Telephone System Fund was established to account for all E-911 expenditures.

The Capital Projects Funds include the Annual Bond Fund and the 1987-1993 Bond Project Funds. The Annual Bond Fund accounts for all General Obligation Bonds issued through 1986 under the city's authority to issue \$8 million in bonds annually without separate voter approval. Since 1987, separate funds have been established for each annual bond issue. Also in the governmental funds, Capital Projects group is the Park Improvement Fund, whose income stems primarily from a special tax levy restricted to capital improvements of park facilities. The General Government Capital Outlay Fund was established to account for all general government capital expenditures other than those funded from the annual general obligation bonds. Funds for the Capital Project Funds group are used for the acquisition, development, and improvement of governmental fixed assets.

The Debt Service Fund has been established to account for the accumulation and disbursement of principal and interest on long term general obligation municipal debt and is financed by a dedicated tax levy and interest income. In accordance with the change in the fund structure for the annual general obligation bonds previously mentioned, separate sinking funds have been established for each issue from 1987-1989; since 1990 all the issues have been accounted for in the Bond Sinking Fund as will subsequent issues.

The Special Assessment Fund accounts for the accumulation and expenditure of resources for various public improvements such as sidewalks, curbs and gutters which are financed through assessments to individual property owners.

	<u>1993 BUDGET</u>	<u>1994 BUDGET</u>	<u>TOTAL</u> <u>INC/(DEC)</u>	<u>%</u> <u>INC/(DEC)</u>
General Fund	375,760,947	374,656,048	(1,104,899)	(.3)
Special Revenue Funds:				
Intergovernmental Grant Fund	27,381,165	34,990,067	7,608,903	27.8
Community Development Fund	18,012,080	18,019,138	7,057	.04
Emergency Telephone System Fund	<u>4,215,355</u>	<u>4,488,771</u>	<u>273,416</u>	<u>6.5</u>
Sub Total	49,608,600	57,497,976	7,889,376	15.9
Capital Projects Funds:				
1993 School Improvement Bond	-	95,777,765	95,777,765	100.0
Annual Bond Fund	5,341,871	4,910,414	(431,457)	(8.1)
Parks Improvement Fund	9,827,903	11,989,039	2,161,136	22.0
1987 Bond Project Fund	1,152,106	1,112,621	(39,485)	(3.4)
1988 Bond Project Fund	193,141	67,822	(125,319)	(64.9)
1989 Bond Project Fund	1,249,861	1,112,377	(137,484)	(11.0)
1990 Bond Project Fund	5,118,049	1,225,054	(3,892,995)	(76.1)
1991 Bond Project Fund	8,051,852	4,536,551	(3,515,301)	(43.7)
1992 Bond Project Fund	7,968,146	8,183,632	215,486	2.7
General Government Capital Outlay Fund	82,628,417	69,333,912	(13,294,505)	(16.1)
1993 Bond Project Fund	<u>-</u>	<u>8,112,234</u>	<u>8,112,234</u>	<u>100.0</u>
Sub Total	121,531,346	206,361,421	84,830,076	69.8

1994 GOVERNMENTAL FUNDS BUDGET (Continued)

	<u>1993 BUDGET</u>	<u>1994 BUDGET</u>	TOTAL <u>INC/(DEC)</u>	% <u>INC/(DEC)</u>
Debt Service Funds:				
Bond Sinking Fund	32,425,188	40,686,198	8,261,009	25.5
1987 Bond Sinking Fund	726,700	-	(726,700)	(100)
1988 Bond Sinking Fund	597,600	-	(597,600)	(100)
1989 Bond Sinking Fund	540,000	-	(540,000)	(100)
1989 Refunding Bond Fund	<u>1,129,550</u>	<u>1,600,750</u>	<u>471,200</u>	<u>41.7</u>
Sub Total	35,419,038	42,286,948	16,867,910	19.4
Special Assessment Fund	<u>2,318,679</u>	<u>2,239,936</u>	<u>(78,743)</u>	<u>(4.0)</u>
GRAND TOTAL - GOVERNMENTAL FUNDS	<u><u>584,638,609</u></u>	<u><u>683,042,329</u></u>	<u><u>98,403,720</u></u>	<u><u>16.8</u></u>

1994 BUDGET SUMMARY

GOVERNMENTAL FUNDS

DEPARTMENT/AGENCY	GENERAL	COMMUNITY DEVELOPMENT	INTER- GOV.	EMER. TELE. SYSTEM	PARK IMPROVEMENT	GEN. GOVT. CAP. OUTLAY	BOND PROJECTS	BOND SINKING	SPECIAL ASSESSMENT	TOTAL
City Council	3,361,510	-	-	-	-	-	-	-	-	3,361,510
Office of Mayor	801,025	-	69,019	-	-	-	-	-	-	870,044
Chief of Staff and Reporting Offices	5,432,655	931,348	1,027,737	-	-	-	61,872	-	-	7,453,612
Executive Offices and Misc. Offices	1,340,507	40,784	32,243	-	-	-	-	-	-	1,413,534
Administrative Services	9,698,913	1,927,586	307,710	-	-	57,939,418	2,457,617	-	-	72,331,245
Law	2,803,022	-	-	-	-	-	-	-	-	2,803,022
Finance	8,738,772	448,509	2,307,412	-	-	-	741,182	-	-	12,235,877
Tax Assessors	865,572	-	-	-	-	-	-	-	-	865,572
Planning and Development	6,505,545	1,775,560	1,389,955	-	-	-	1,557,152	-	-	11,228,214
Housing	2,300,408	3,359,674	21,921,006	-	-	-	-	-	120,997	27,702,084
Public Works	55,717,494	1,096,235	2,069,948	-	-	952,814	12,859,493	-	534,593	73,230,577
Parks and Recreation	19,809,378	8,429,384	212,317	-	10,448,817	98,668	22,706	-	-	39,021,270
Aviation	-	10,057	-	-	-	-	-	-	-	10,057
Water	-	-	7,154	-	-	-	-	-	-	7,154
Personnel and Human Resources	3,884,312	-	-	-	-	-	-	-	-	3,884,312
Judicial Agencies	12,124,628	-	-	-	-	-	-	-	-	12,124,628
Fire	46,938,504	-	-	-	-	-	10,532	-	-	46,949,035
Police	91,975,289	-	5,606,852	-	-	-	-	-	-	97,582,141
Corrections	16,062,242	-	38,714	-	-	-	547,578	-	-	16,648,534
Non-Departmental	86,296,272	-	-	4,488,771	1,540,222	10,343,012	108,381,089	40,686,198	1,584,346	253,319,906
GRAND TOTAL	374,656,048	18,019,137	34,990,067	4,488,771	11,989,039	69,333,912	126,639,221	40,686,198	2,239,936	683,042,329

**1994 BUDGET
GOVERNMENTAL FUNDS**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>SPECIAL ASSESSMENT FUND</u>	<u>TOTAL</u>
SUMMARY OF 1994 ESTIMATED RECEIPTS						
MAJOR ACCOUNT GROUP						
Property Taxes	101,653,569	-	4,180,407	12,058,034	-	117,892,010
Other Taxes	129,355,112	-	-	-	-	129,355,112
Licenses and Permits	32,042,794	-	-	-	-	32,042,794
Intergov. Revenue	1,896,051	52,706,294	-	-	-	54,602,345
Charges for Services	35,629,339	4,488,771	-	-	-	40,118,110
Fines and Penalties	12,291,000	-	-	-	-	12,291,000
Misc. Revenues	4,522,783	31,081	-	-	3,119,069	7,672,933
Other Financing Sources	<u>32,797,839</u>	<u>500,000</u>	<u>4,138,090</u>	<u>3,161,730</u>	-	<u>40,597,659</u>
 Total Est. Receipts	 350,188,487	 57,726,146	 8,318,497	 15,219,764	 3,119,069	 434,571,963
Due from other Funds	-	34,278	-	-	-	34,278
(Due to Other Funds)	-	(624,843)	-	-	(879,133)	(1,503,976)
Cash and Securities, Available Jan. 1, 1994	24,467,561	362,395	198,042,9240	27,067,184	-	249,940,064
 GRAND TOTAL	 <u><u>374,656,048</u></u>	 <u><u>57,497,976</u></u>	 <u><u>206,361,420</u></u>	 <u><u>42,286,948</u></u>	 <u><u>2,239,936</u></u>	 <u><u>683,042,329</u></u>

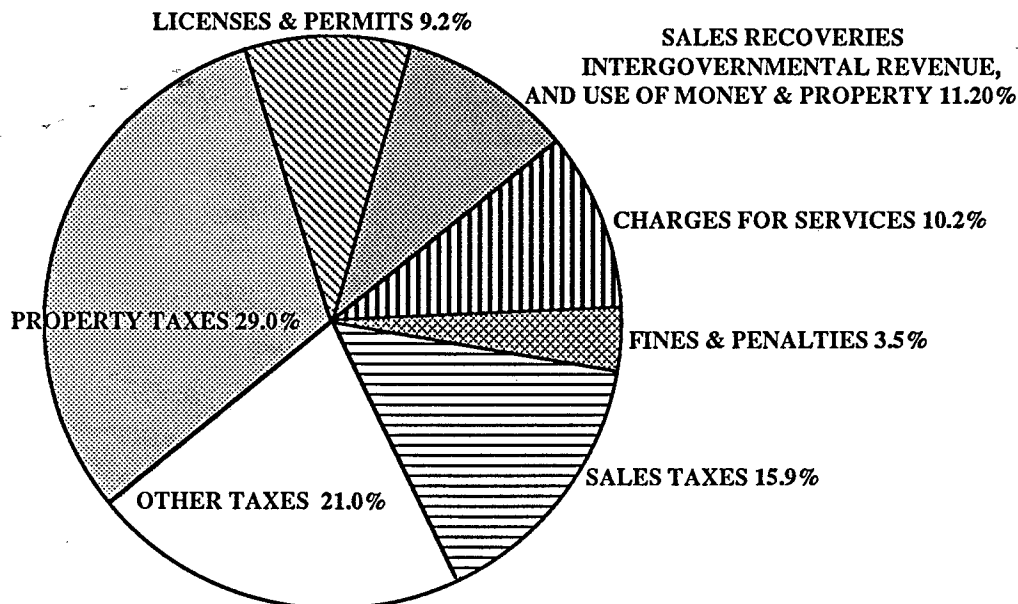
SUMMARY OF 1994 APPROPRIATIONS						
Personnel Expenses	237,426,059	5,637,545	1,057,522	-	-	244,121,126
Other Current						
Operating Expenses	47,788,715	27,720,978	7,260,958	-	122,172	82,892,823
Internal Service Exp.	22,909,221	150,830	23,880	-	-	23,083,931
Intergovernmental and						
Interfund Payments	43,806,713	4,488,771	103,483,347	1,600,750	-	53,379,581
Capital Expenses	7,570,756	10,548,740	72,647,368	-	533,418	9,130,282
Debt Service Exp.	5,861,939	-	-	15,423,129	-	21,285,068
Reserve for Appr.	<u>9,292,645</u>	<u>8,951,112</u>	<u>21,888,346</u>	<u>25,263,069</u>	<u>1,584,346</u>	<u>66,979,518</u>
 GRAND TOTAL	 <u><u>374,656,048</u></u>	 <u><u>57,497,976</u></u>	 <u><u>206,361,421</u></u>	 <u><u>42,286,948</u></u>	 <u><u>2,239,936</u></u>	 <u><u>683,042,329</u></u>

CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

Actual Receipts/Current Year Projections
(In Millions)

	<u>1990</u>	<u>%</u> <u>TOTAL</u>	<u>1991</u>	<u>%</u> <u>TOTAL</u>	<u>1992</u>	<u>%</u> <u>TOTAL</u>	<u>1993</u>	<u>%</u> <u>TOTAL</u>	<u>1994</u>	<u>%</u> <u>TOTAL</u>
Taxes	226.1	68.7	231.8	68.2	234.4	67.1	236.1	67.4	231.0	67.8
% Change	7.9		2.5		1.1		.7		(2.2)	
Licenses & Permits	32.1	9.7	32.1	9.4	31.7	9.1	33.3	9.5	32.1	9.4
% Change	3.2		—		(1.2)		5.0		(3.6)	
Intergovernmental	3.5	1.1	.9	.2	.4	.1	.6	.2	1.9	.6
% Change	0.0		(74.2)		(55.5)		50.0		216.7	
Charges for Services	35.1	10.7	36.4	10.7	38.1	11.0	35.1	10.0	35.6	10.5
% Change	8.7		3.7		4.6		(7.9)		1.4	
Fines & Penalties	11.1	3.4	11.2	3.3	13.5	3.8	12.7	3.6	12.3	3.6
% Change	4.7		—		20.5		(5.9)		(3.1)	
Miscellaneous Revenue	7.0	2.1	8.9	2.6	8.7	2.5	7.2	2.0	4.5	1.3
% Change	(2.8)		27.1		(2.2)		(17.2)		(37.5)	
Sales, Recoveries & Other Financing Sources	14.1	4.3	18.5	5.6	22.6	6.4	25.5	7.3	23.2	6.8
% Change	<u>1.0</u>	<u>—</u>	<u>31.2</u>	<u>—</u>	<u>22.1</u>	<u>—</u>	<u>12.8</u>	<u>—</u>	<u>(9.0)</u>	
Total	329.00	100.0	339.8	100.0	349.4	100.0	350.5	100.0	*340.6	100.0
% Change	6.7		3.3		2.8		.3		(2.8)	

1994 GENERAL FUND REVENUES
(ESTIMATED)



* Does not include 9.6 million dollars which is comprised of 1.6 million for the restructuring of the 1985 Water and Sewer Escrow Fund and 8 million for GMA Loan Pool as depicted in the graph above.

CITY OF ATLANTA

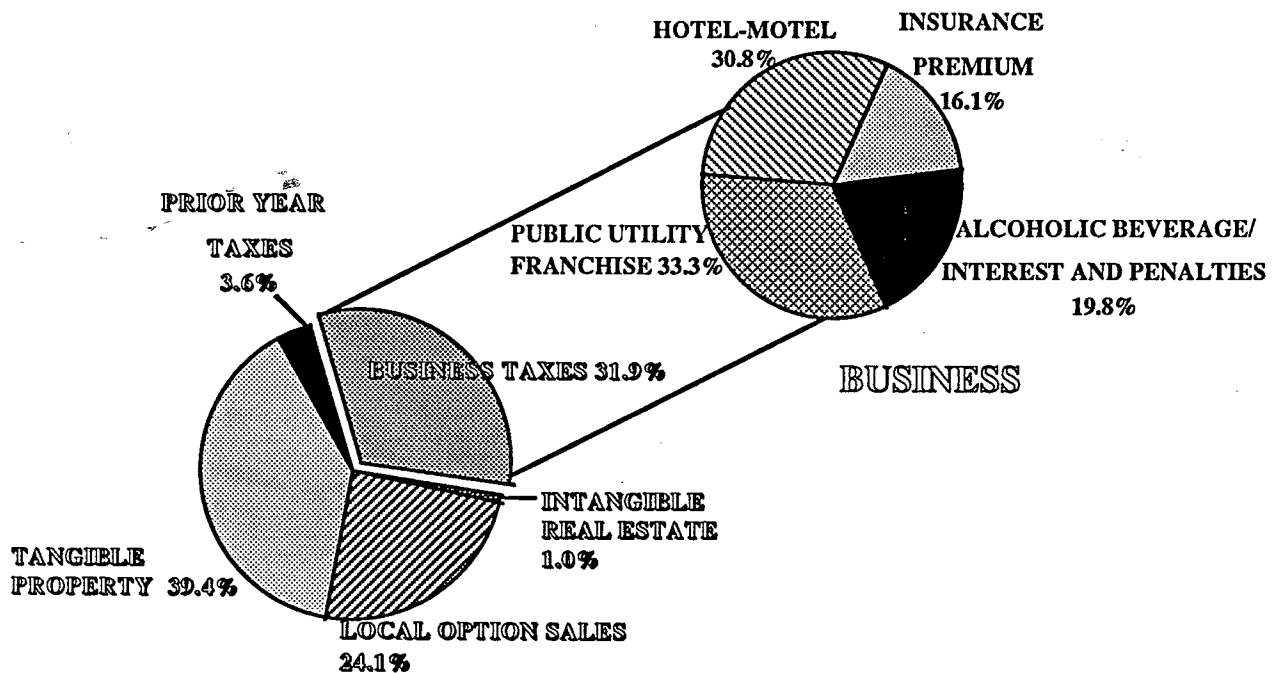
GENERAL FUND REVENUES (1990-1994)

		TAXES (in millions)									
		1990		1991		1992		1993		1994	
			%		%		%		%		%
SOURCE:		ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	ACTUAL	TOTAL	PROJECTED TOTAL	
Taxes:	Property	101.3	30.6	108.7	31.9	110.3	31.7	105.2	30.0	101.7	29.9
	Sales	53.5	16.4	53.6	15.8	50.6	14.4	56.2	16.0	55.6	16.3
	Other	<u>71.3</u>	<u>21.7</u>	<u>69.5</u>	<u>20.5</u>	<u>73.5</u>	<u>21.0</u>	<u>74.7</u>	<u>21.4</u>	<u>73.7</u>	<u>21.6</u>
	Total Taxes	226.1	68.7	231.8	68.2	234.4	67.1	236.1	67.4	231.0	67.8
Other Categories		<u>102.9</u>	<u>31.3</u>	<u>108.0</u>	<u>31.8</u>	<u>115.0</u>	<u>32.9</u>	<u>114.4</u>	<u>32.6</u>	<u>109.6</u>	<u>32.2</u>
Total		329.0	100.0	339.8	100.0	349.4	100.0	350.5	100.0	340.6	100.0

Income from taxes is the City's largest revenue source, currently exceeding 67% of total revenue. Tax revenues have remained rather constant as a portion of total revenue ranging from 68.7% in 1990 to 67.8% in 1994.

Property taxes continue to constitute the greatest percentage of all taxes collected. In recent years, the property tax has declined slightly as a percentage of total tax while sales taxes have grown, since a moderate decline in 1991 and 1992. Property taxes as a percentage of all taxes declined slightly in 1993 as a result of a millage decrease. Revenues from other taxes have remained relatively steady as a percentage of total taxes remaining fairly constant at about 21% over the five year period.

TAX CATEGORY



PROJECTED TOTAL 1994 - \$231.0

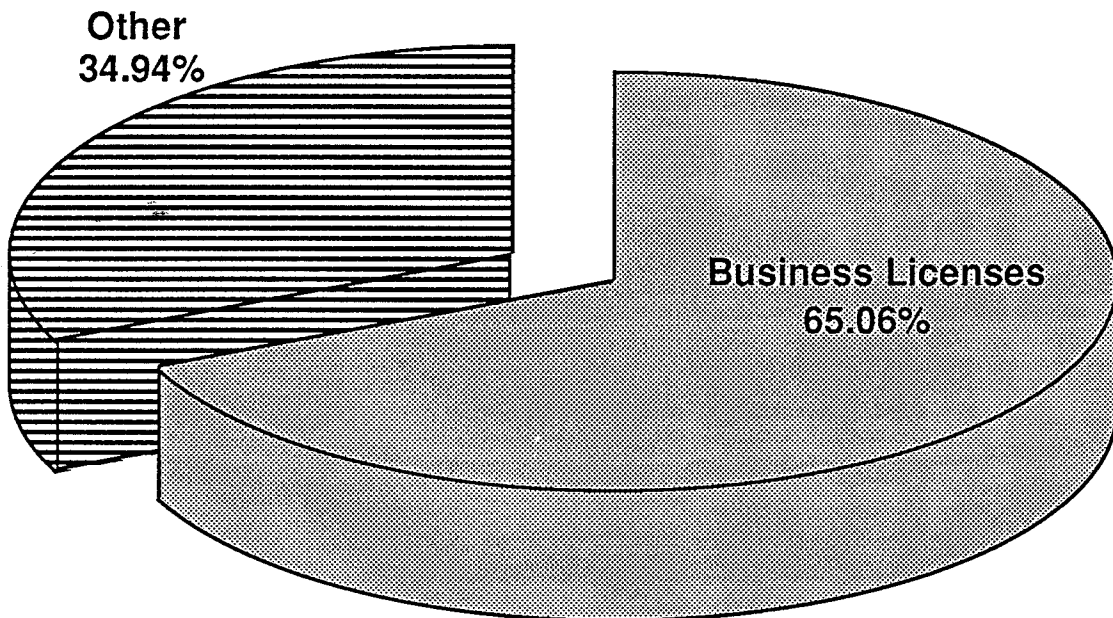
CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

LICENSES AND PERMITS
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	PROJECTED TOTAL	%
Gen. Business Licenses	20.8	64.6	21.7	67.6	21.1	66.6	21.2	63.7	20.8	65.0
Other	<u>11.4</u>	<u>35.4</u>	<u>10.4</u>	<u>32.4</u>	<u>10.6</u>	<u>33.4</u>	<u>12.1</u>	<u>36.3</u>	<u>11.2</u>	<u>35.0</u>
Total	32.2	100.0	32.1	100.0	31.7	100.0	33.3	100.0	32.0	100.0

Licenses and Permits represent the fourth largest revenue source by category. This source constitutes approximately 9.2% of total receipts. General business licenses represents approximately 65.1% of total receipts in this category. Revenue from the "Other" license category grew steadily in the late 1980's. This category of revenues began to decrease in 1991, as economic conditions slowed business activity, especially in the construction industry; however, in 1993 revenues began to gradually increase. Revenue projections for 1994 reflect the slower rate of economic expansion the City is presently experiencing.

LICENSES AND PERMITS



Projected Total 1994 - \$32.04

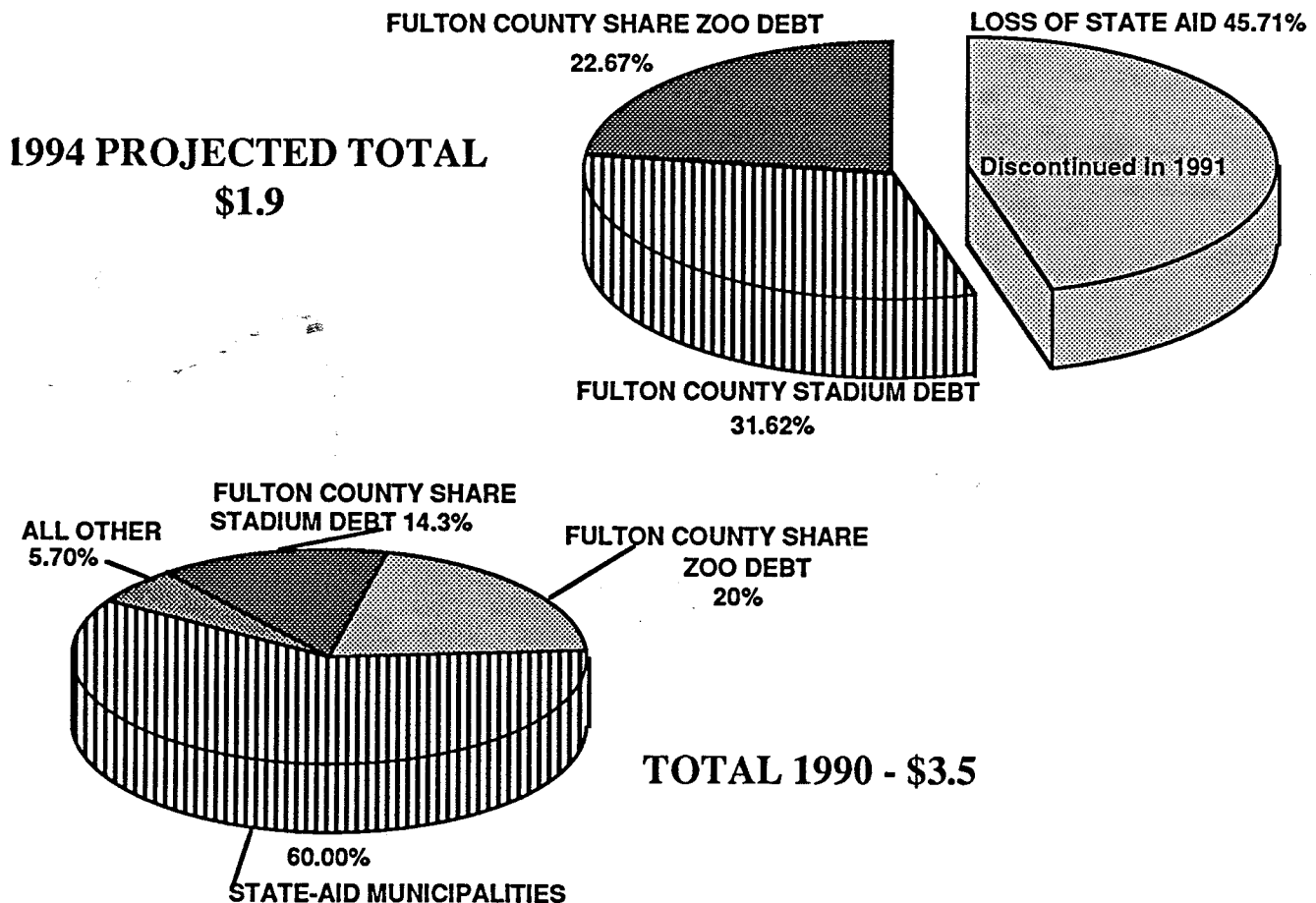
CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

INTERGOVERNMENTAL REVENUE
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	TOTAL %	ACTUAL	TOTAL %	ACTUAL	TOTAL %	ACTUAL	TOTAL %	PROJECTED	TOTAL %
State of Georgia - Aid	2.1	60.0	-	-	-	-	-	-	-	-
F.C. Share - Zoo, Stadium	1.4	40.0	1.0	100.0	.4	100.0	.6	100.0	1.9	100.0
All Other	-	-	-	-	-	-	-	-	-	-
Total	3.5	100.0	1.0	100.0	.4	100.0	.6	100.0	1.9	100.0

The support of the City's General Fund from Intergovernmental Revenue over the last five years has been small, never representing more than 1.6% of total receipts. In 1994 projections totaled 1.9% of total General Fund receipts due.

INTERGOVERNMENTAL CATEGORY



CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

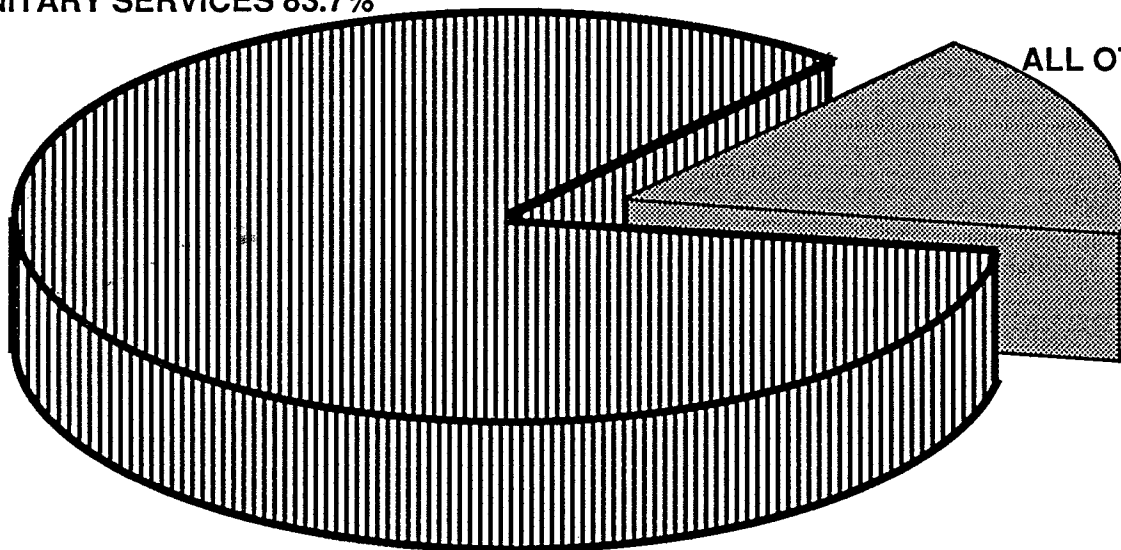
CHARGES FOR SERVICES
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	PROJECTED	% TOTAL
Sanitary Services	29.4	83.8	27.7	76.1	27.2	71.4	27.9	79.5	29.8	83.7
All Other	<u>5.7</u>	<u>16.2</u>	<u>8.7</u>	<u>23.9</u>	<u>10.9</u>	<u>28.6</u>	<u>7.2</u>	<u>20.5</u>	<u>5.8</u>	<u>16.3</u>
Total	35.1	100.0	36.4	100.0	38.1	100.0	35.1	100.0	35.6	100.0

Revenues from Charges for Services represent the second largest revenue category. In 1992, an Emergency Telephone System Fund was established to account for Enhanced 911 revenue and expenses, resulting in a decrease in projected General Fund revenues for Charges for Services.

CHARGES FOR SERVICES

SANITARY SERVICES 83.7%



ALL OTHERS 16.3%

PROJECTED TOTAL 1994 - \$35.6

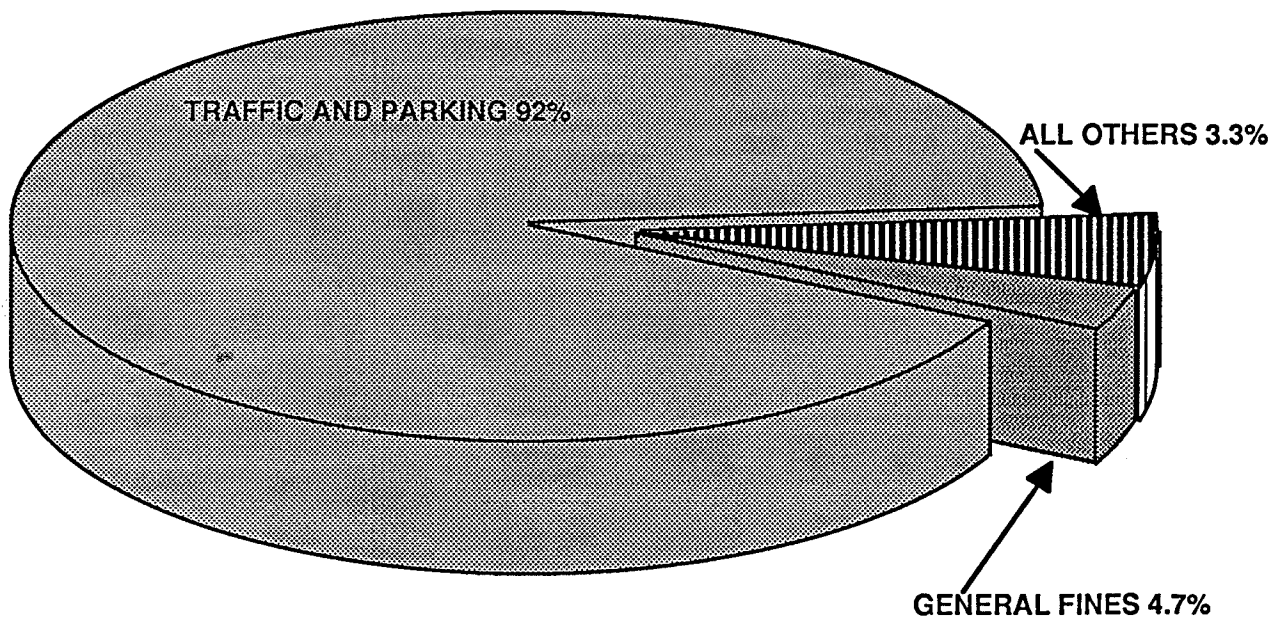
CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

FINES AND PENALTIES
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	%	ACTUAL	%	ACTUAL	%	ACTUAL	%	PROJECTED	%
Traffic and Parking	9.4	84.7	9.2	82.1	11.4	84.4	11.4	89.8	11.3	91.9
All Other	1.7	15.3	2.0	17.9	2.1	15.6	1.3	10.2	1.0	8.1
Total	11.1	100.0	11.2	100.0	13.5	100.0	12.7	100.0	12.3	100.0

Actual revenues from Fines and Penalties have yielded an average annual percentage growth of 10.8% for the last five years. This category accounts for approximately 3.6% of total General Fund 1994 estimated revenue. Most of these receipts are derived from traffic and parking fines.

FINES & FORFEITS CATEGORY



PROJECTED TOTAL 1994 - \$12.3

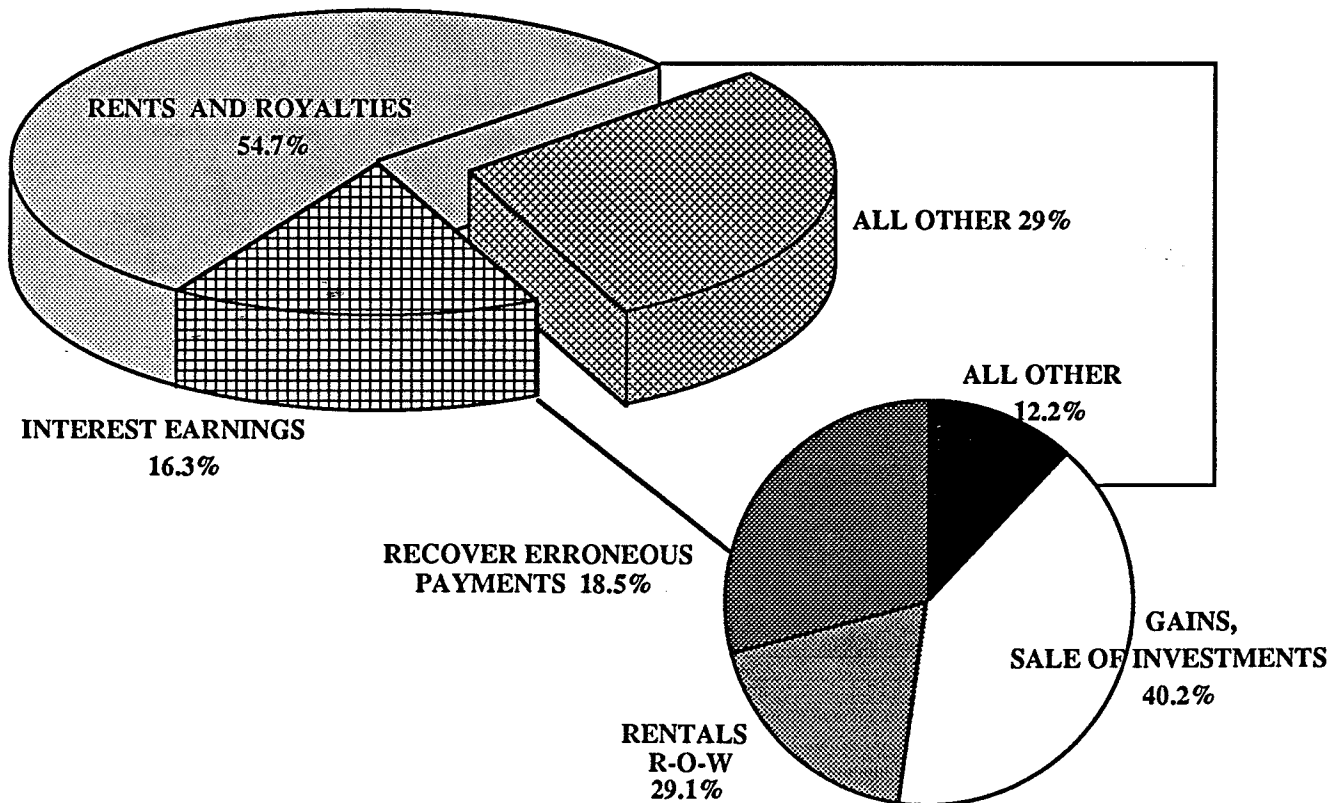
CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

MISCELLANEOUS REVENUE
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	PROJECTED TOTAL	%
Interest Earnings	3.4	48.6	3.8	42.7	3.8	43.6	1.2	16.7	.7	15.6
Rental Income	1.8	25.7	1.8	20.2	2.1	24.2	2.6	36.1	2.5	55.6
All Other	<u>1.8</u>	<u>25.7</u>	<u>3.3</u>	<u>37.1</u>	<u>2.8</u>	<u>32.2</u>	<u>3.4</u>	<u>47.2</u>	<u>1.3</u>	<u>28.8</u>
Total	7.0	100.0	8.9	100.0	8.7	100.0	7.2	100.0	4.5	100.0

Most of the revenue in the miscellaneous category is derived from interest earnings and rental of city properties. Revenue levels have fluctuated since 1990 primarily due to receipts derived from interest earnings, which have been affected by changes in interest rates and the amount of funds available to invest. The 1991 increase in the "All Other" category is due to the recovery of erroneous payments from the Internal Service Fund.

MISCELLANEOUS REVENUE CATEGORY



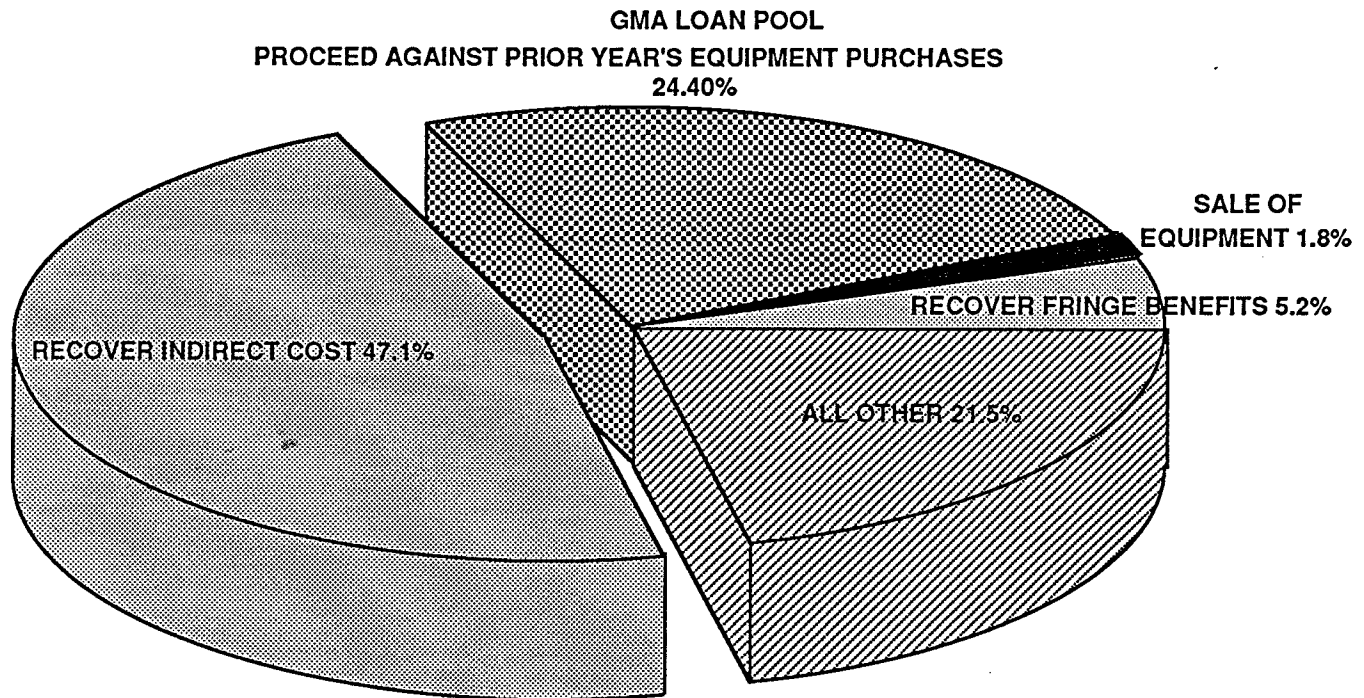
PROJECTED TOTAL 1994 - \$4.5

CITY OF ATLANTA
GENERAL FUND REVENUES (1990-1994)

SALES, RECOVERIES AND OTHER FINANCING SOURCES
(in millions)

SOURCE:	1990		1991		1992		1993		1994	
	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	ACTUAL	% TOTAL	PROJECTED TOTAL	%
Recovery - Fringe Benefits	1.1	7.9	2.0	10.8	1.5	6.6	1.7	6.6	1.7	7.3
Indirect Cost - Reimb.	9.7	69.3	13.7	74.1	18.5	81.9	17.2	67.2	15.5	66.8
Sale of Equipment	2.0	14.3	1.7	9.1	1.2	5.3	.6	2.3	.6	2.6
All Other	1.2	8.5	1.1	6.0	1.4	6.2	6.1	23.9	5.4	23.3
Total	14.0	100.0	18.5	100.0	22.6	100.0	25.6	100.0	*23.2	100.0

OTHER FINANCING CATEGORY

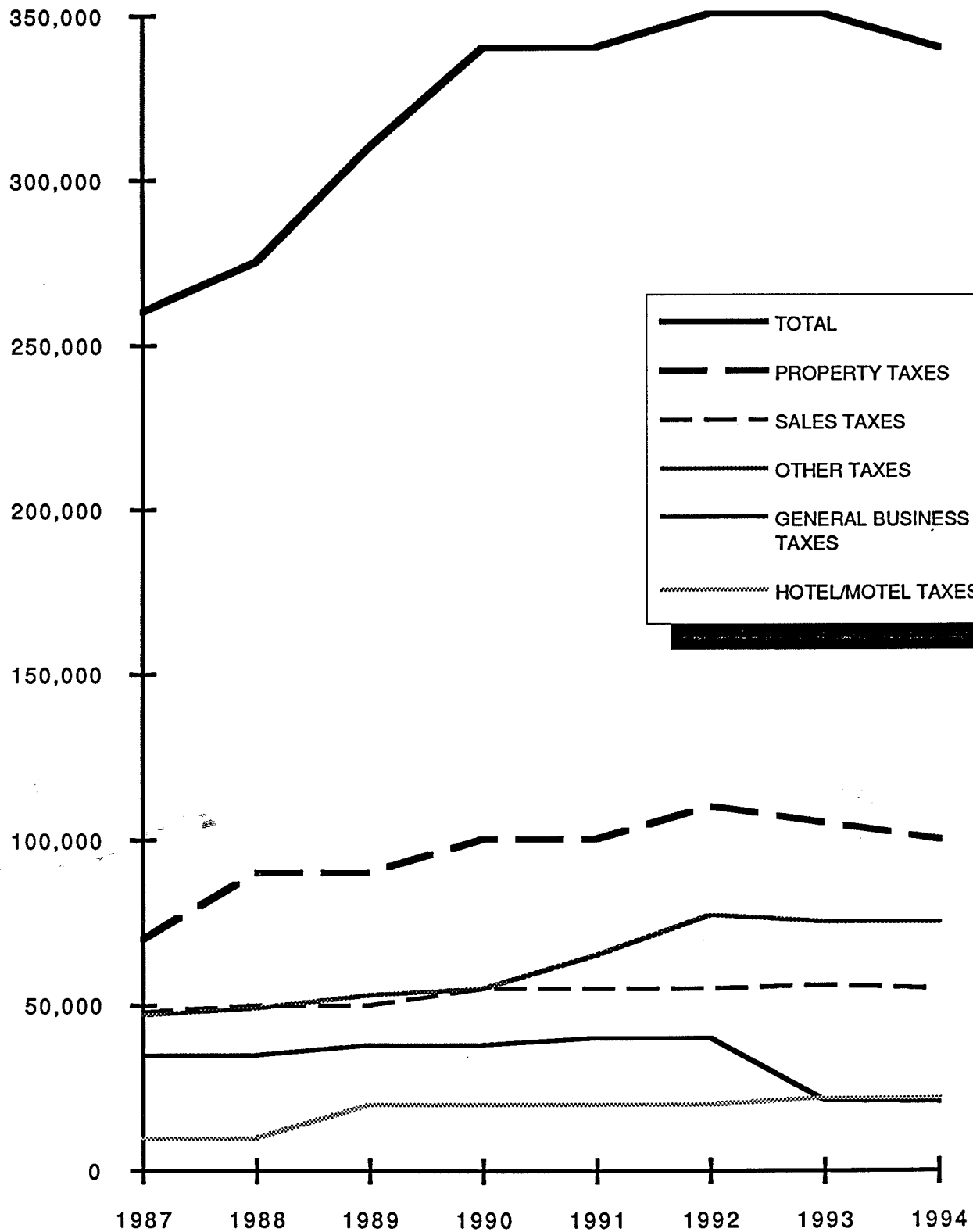


PROJECTED TOTAL 1994 - \$32.8

* Does not include 9.6 million dollars which is comprised of 1.6 million for the restructuring of the 1985 Water and Sewer Escrow Fund and 8 million for GMA Loan Pool as depicted in the graph above.

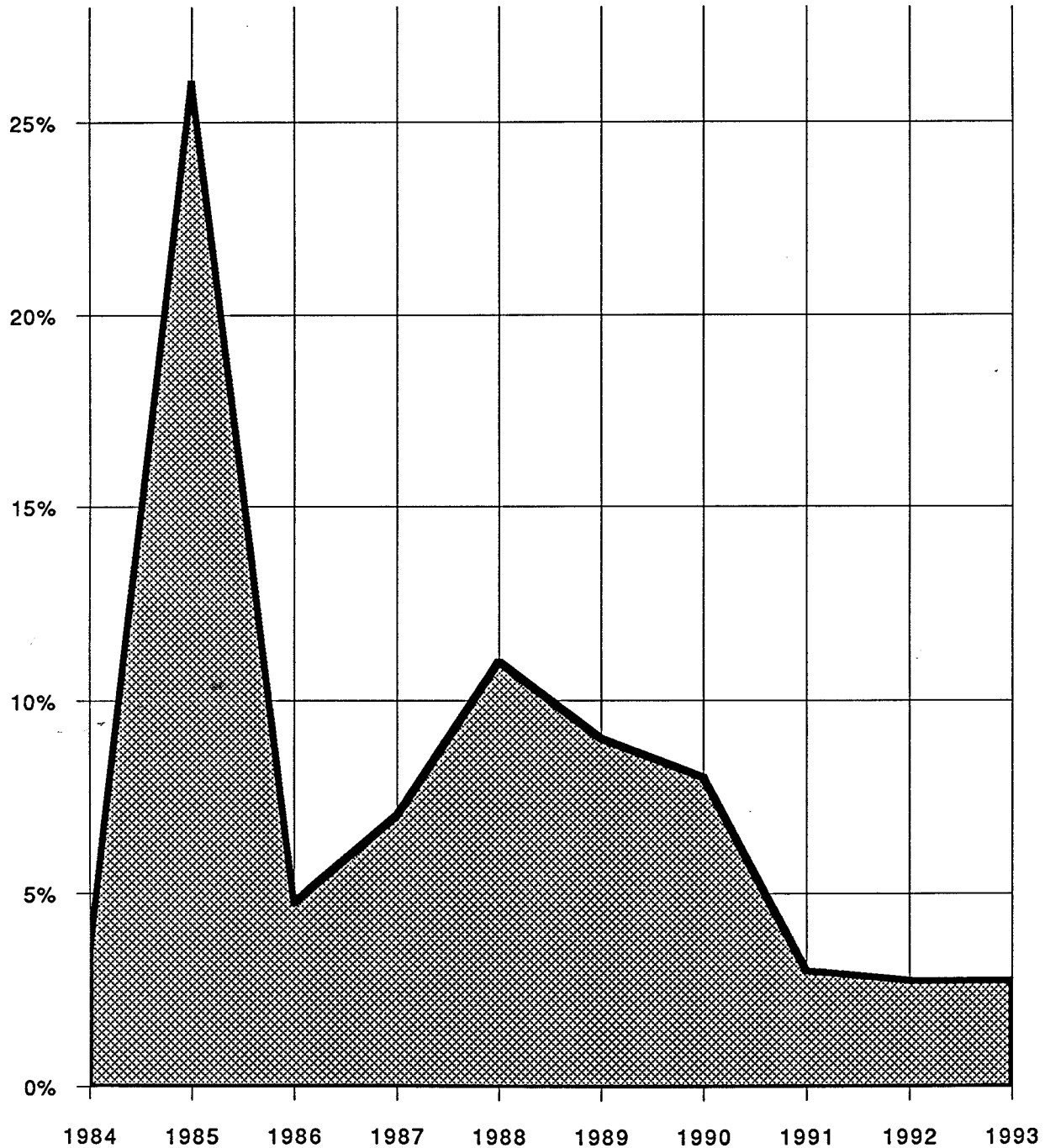
GENERAL FUND REVENUES

1987-1993
1994 ANTICIPATIONS ONLY



*Reflects the effect of the 99% Anticipation Law.

GENERAL FUND RATE OF REVENUE INCREASE* FROM PREVIOUS YEAR 1984 - 1993



*Excluding one time fund transfers

1994 GENERAL FUND REVENUES

ANTICIPATIONS

Under the City of Atlanta's Charter, revenue anticipated in any individual revenue category in any budget year cannot exceed 99 percent of the actual collection in the previous year unless a rate increase has been enacted. Consequently, most revenue categories show lower 1994 anticipation levels than actual 1993 collections. This restriction in revenue estimating typically results in receipts exceeding anticipations in most categories, and serves to provide the city with a sound financial outlook.

Revenues anticipated for 1994, coupled with the cash and securities available at the beginning of the year equal the total General Fund appropriations of \$374,656,048.00.

	<u>1993 Actual</u>	<u>1994 Anticipations</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Taxes	236,074,824.90	231,008,681.00	(5,066,143.90)	(2.1)
Licenses and Permits	33,310,618.69	32,042,794.00	(1,267,824.69)	(3.8)
Intergovernmental Revenue	646,225.73	1,896,051.00	1,249,825.27	193.4
Charges for Services	35,068,843.87	35,629,339.00	560,495.13	1.6
Fines and Forfeits	12,724,405.30	12,291,000.00	(433,405.30)	(3.4)
Miscellaneous Revenues	7,167,817.44	4,522,783.00	(2,645,034.44)	(36.9)
Sales, Recoveries and Other Financing Sources	<u>25,555,853.14</u>	<u>23,197,839.00</u>	<u>(2,358,014.14)</u>	<u>(9.2)</u>
Sub Total	350,548,589.07	340,588,487.00	(9,960,102.07)	(2.8)
Cash and Securities Available January 1, 1994		24,467,561.00		
Other Financing Sources		<u>9,600,000.00</u>		
TOTAL - GENERAL FUND RECEIPTS		<u>374,656,048.00</u>		

Taxes

The millage for general government services and public education support for 1994 is 10.99 compared to the 11.49 mills in 1993, which represents a decrease of .50 mills. Anticipations are established at 97.2% of 1993 actual receipts.

Note: Subsequent to adoption of the 1994 budget the millage rate changed because of a sales tax roll back.

Licenses and Permits

Overall revenue from licenses and permits are anticipated at 96.2% of the prior year's actual collections. The anticipation levels for various construction permits remained at 85% due to the recent slow down in the construction industry. General business licenses, which comprises nearly 65.5% of the expected income for this total category, is anticipated at 98% of last year's receipts.

Intergovernmental Revenues

Revenue from intergovernmental agreements is anticipated at 293.5% of last year's actual receipts. This rate of anticipation level is higher than fiscal year 1993 actuals due to the increase in debt services for stadium authority and the increase in accounts receivable.

1994 GENERAL FUND REVENUES

Charges for Services

Anticipations for 1994 are 101.60% of 1993 receipts. This relatively higher rate of anticipations is attributable to the full year implementation of the recycling program. The Emergency Telephone System Fund has been established to account for the collection of E-911 fees separately. In the past, this fee was accounted for in the General Fund.

Fines and Penalties

This category's anticipations are established at nearly 96.6% of last year's receipts. Traffic and parking fines and general fines constitute over 92.2% of the total expected revenue in this category, and anticipations are normally established at very conservative levels considering the unpredictability associated with forecasting these collections.

Miscellaneous Revenues

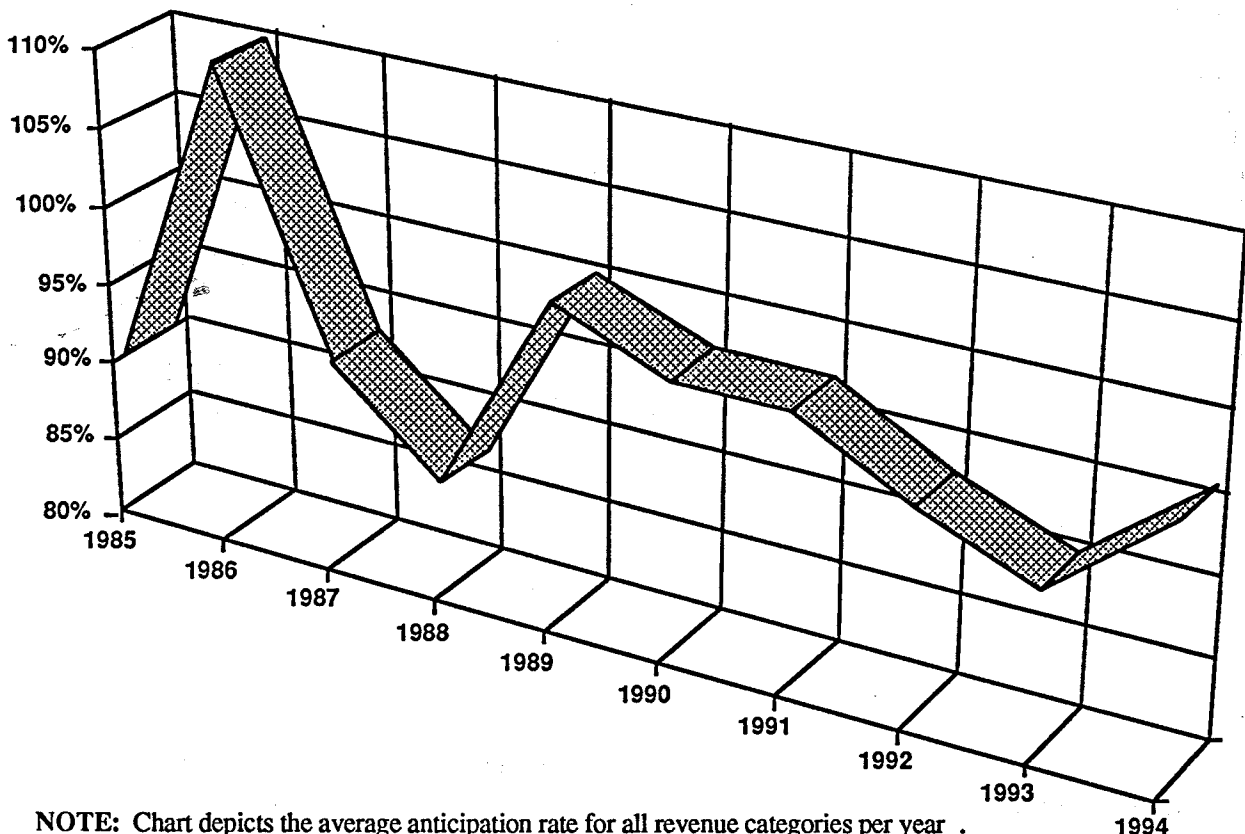
This category includes income from interest earnings on city funds. Due to the fluctuations in this source, it is traditionally anticipated at a low level in comparison to prior year's actual receipts.

Sales, Recoveries and Other Financing Sources

Anticipations for 1994 are established at 90.8% of last year's collections. The anticipation is conservative due to calculations of indirect cost reimbursement of previous years (cost or budget).

GENERAL FUND BLENDED ANTICIPATION PERCENTAGE

PRIOR YEAR'S ACTUAL RECEIPTS

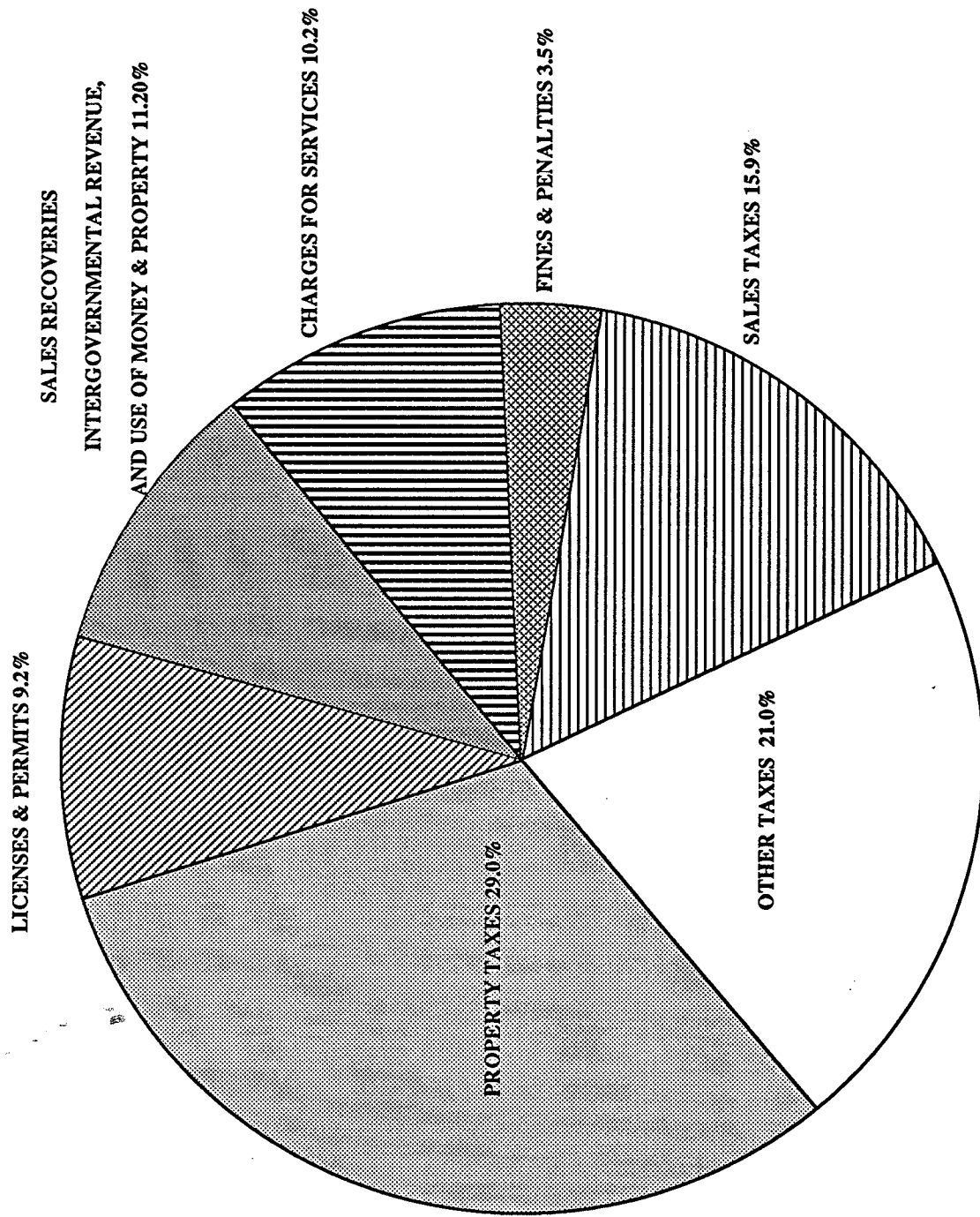


NOTE: Chart depicts the average anticipation rate for all revenue categories per year .

1994 ANTICIPATIONS VS. PRIOR YEAR'S ACTUAL RECEIPTS

Revenue By Source	1993 <u>Actual</u>	% of <u>Total</u>	1994 <u>Anticipations</u>	% of <u>Total</u>
Property Taxes:				
Tangible Property Tax	100,304,816.10		97,668,731.00	
Intangible Property Tax	4,881,284.68		3,984,838.00	
Interest on Taxes	<u>2,503,257.32</u>		<u>2,252,931.00</u>	
	107,689,358.10	<u>30.73</u>	103,906,500.00	<u>29.67</u>
Other Taxes:				
Tax on Public Utilities	24,809,993.71		24,561,894.00	
Tax on Insurance Premiums	11,993,813.02		11,873,875.00	
Tax on Alcoholic Beverages	10,369,789.24		10,266,092.00	
Hotel Motel Gross Receipts Tax	22,922,661.32		22,693,434.00	
Alcoholic Beverages By-the-Drink Tax	2,084,931.35		2,064,651.00	
Sales Tax	<u>56,204,278.21</u>		<u>55,642,235.00</u>	
	128,385,466.95	<u>36.63</u>	127,102,181.00	<u>36.30</u>
Licenses and Permits:				
General Business Licenses	21,186,806.33		20,846,287.00	
Construction Permits	3,649,576.79		3,102,221.00	
Other	<u>8,474,235.57</u>		<u>8,094,286.00</u>	
	33,310,618.69	<u>9.50</u>	32,042,794.00	<u>9.15</u>
Intergovernmental Revenue	646,225.73	<u>0.18</u>	1,896,051.00	<u>.54</u>
Charges for Services:				
Court Costs, Fees and Charges	80,422.21		-	
Fulton County Tax Assessors	1,281,086.26		-	
Services to Others	138,175.00		124,358.00	
Zoning Related	120,322.52		90,808.00	
Sale of Material	429,184.45		353,391.00	
Police Services	1,235,687.82		1,697,206.00	
Protective Inspections	929,273.36		750,720.00	
Highways and Streets Services and Fees	309,788.03		247,345.00	
Parking Meters	195,749.97		193,793.00	
Sanitary Services	28,593,714.75		30,500,627.00	
Recreation Fees	198,950.12		192,423.00	
Other	<u>1,556,489.38</u>		<u>1,478,668.00</u>	
	35,068,843.87	<u>10.00</u>	35,629,339.00	<u>10.17</u>
Fines and Forfeits:				
Court Fines	12,308,195.59		11,895,600.00	
Forfeitures	<u>416,209.71</u>		<u>395,400.00</u>	
	12,724,405.30	<u>3.63</u>	12,291,000.00	<u>3.51</u>
Miscellaneous Revenues	7,167,817.44	2.04	4,522,783.00	1.29
GMA Loan Pool Proceeds	-	-	8,000,000.00	
Water and Sewer Escrow to General Fund	<u>-</u>	-	<u>1,600,000.00</u>	
Other Financing Sources:				
Sale of Property	839,217.45		1,084,884.00	
Recoveries	<u>24,716,635.69</u>		<u>22,112,955.00</u>	
	25,555,853.14	<u>7.29</u>	32,797,839.00	<u>9.37</u>
Total Receipts & Anticipations	<u>350,548,589.07</u>	<u>100.00%</u>	<u>350,188,487.00</u>	<u>100.00%</u>
Cash and Securities Available January 1, 1994			<u>24,467,561.00</u>	
GRAND TOTAL - GENERAL FUND BUDGET			<u>374,656,048.00</u>	

1994 GENERAL FUND REVENUES (ESTIMATED)



**CITY OF ATLANTA
1994 BUDGET
1A01 - GENERAL FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
TAXES:			
611101 Taxes, Current Property	99,622,986.46	93,277,760.92	88,402,286.00
611102 Taxes, Current Year Intangible Property	1,530,908.82	2,196,684.11	2,174,717.00
611103 Taxes, Real Estate Transactions	1,020,363.56	1,019,922.17	1,009,723.00
611104 Taxes, Intangible Record	1,687,273.61	1,514,263.99	1,499,121.00
611201 Taxes, Prior Year Property	5,931,533.88	6,007,132.96	8,256,722.00
611202 Taxes, Prior Year Intangible Property	561,383.69	1,170,336.58	311,000.00
612102 Taxes, Local Option Sales	50,587,642.88	56,204,278.21	55,642,235.00
613101 Taxes, Public Utility Franchise	24,180,818.69	24,809,993.71	24,561,894.00
613201 Taxes, Insurance Premium	15,169,895.21	11,993,813.02	11,873,875.00
613301 Taxes, Alcoholic Beverage	10,191,966.71	10,369,789.24	10,266,092.00
613302 Taxes, Alcoholic Beverage By-Drink	2,007,131.85	2,084,931.35	2,064,651.00
613401 Taxes, Hotel/Motel Occupancy	19,829,663.15	22,922,661.32	22,693,434.00
614101 Taxes, Interest on	1,594,287.66	2,032,222.71	1,829,000.00
614201 Taxes, Penalties On	<u>474,793.44</u>	<u>471,034.61</u>	<u>423,931.00</u>
Total Taxes	234,390,649.61	236,074,824.90	231,008,681.00
LICENSES AND PERMITS:			
621101 Licenses, Beer and Wine	771,058.78	1,111,675.00	1,089,442.00
621102 Licenses, Whiskey	364,194.00	434,461.00	425,772.00
621103 Licenses, Pouring	2,155,275.00	2,933,175.00	2,874,512.00
621201 Licenses, General Business	21,139,170.81	-	-
621202 Licenses, Financial Institutions	1,208,603.18	1,614,096.63	1,597,956.00
621301 Licenses, General Professional	1,546,534.00	1,552,235.00	1,536,713.00
622101 Permits, Building	1,997,814.20	1,724,798.60	1,466,078.00
622102 Permits, HVAC	446,412.10	474,547.85	403,366.00
622103 Permits, Plumbing	435,927.95	536,324.43	455,876.00
622104 Permits, Electrical	970,369.57	913,905.91	776,901.00
622105 Permits, Fire Occupancy	361,903.20	293,749.79	249,687.00
622106 Permits, Elec Low Voltage	13,320.00	5,190.00	-
622201 Permits, Car for Hire	79,424.84	95,931.18	81,542.00
622203 Permits, Commercial Parking	22,393.00	14,643.00	12,447.00
622204 Permits, Residential Pkg.	1,188.00	42.00	-
622301 Permits, Signs	73,548.05	107,836.00	91,661.00
622303 Permits, Festival	63,796.38	52,751.34	-
622304 Permits, Close St./Sidewalk	59,000.33	84,104.75	-
622305 Permits, Land Disturbance	13,199.50	4,756.88	-
622306 Permits, Commercial Parking Facilities	684.00	6,163.00	-
621210 Licenses, General Business CY	-	20,856,934.24	20,648,364.00
621212 Licenses, Insurance CY	-	80,925.00	80,116.00
621220 Licenses, General Business PY	-	329,872.09	197,923.00
621222 Licenses, Insurance PY	-	952.50	571.00
621302 Licenses, Business Operator	-	2,606.93	2,555.00
623101 Licenses, Interest ON	-	9,938.78	6,460.00
623201 Licenses, Penalty ON	<u>-</u>	<u>69,001.79</u>	<u>44,852.00</u>
Total Licenses and Permits	31,723,816.89	33,310,618.69	32,042,794.00

**CITY OF ATLANTA
1994 BUDGET
1A01 - GENERAL FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
633201 Local Shared Revenues	<u>433,201.25</u>	<u>646,225.73</u>	<u>1,896,051.00</u>
Total Intergovernmental Revenue	433,201.25	646,225.73	1,896,051.00
CHARGES FOR SERVICES:			
641101 Court Cost, Fees and Charges	42.00	46.50	-
641102 Tax Assessor, Fulton County	1,202,338.80	1,281,086.26	-
641103 Fees, Returned Checks	7,386.77	10,826.85	-
641105 Fees, Special Non-Recurring	16,552.93	812.85	-
641201 Rezoning Petitions	62,900.00	74,175.00	66,758.00
641202 Zoning Appeals	73,175.00	64,000.00	57,600.00
641203 Subdivision Filing Fees	8,800.00	-	-
641301 Garnishment Fees	16,575.00	19,425.00	-
641304 Telephone Usage	187,687.45	100,897.52	90,808.00
641401 Maps, Codes, Records	417,190.84	392,656.47	353,391.00
641402 Paper for Recycling	16,874.62	5,477.51	-
641403 Junk	32,476.89	31,050.47	-
642101 Police Service, Fulton County	69,237.48	61,214.01	60,602.00
642102 Police Service, Atlanta Housing Authority	16,952.74	-	500,000.00
642103 Police Service, Atlanta Board of Education	710,760.34	884,188.80	875,347.00
642105 Police Service, Burglar Alarm	125,465.00	290,285.01	261,257.00
642106 Police Service -Recover E911	4,257,934.32	-	-
642311 Police Inspection Fees	569,083.75	712,316.03	698,070.00
642312 Street/Sidewalk/Curb/Drive Inspection	86,728.70	140,536.53	-
642321 Liquor License, Fire Inspection	10,375.00	11,475.00	-
642322 Liquor License, Building Inspection	8,900.00	9,175.00	-
642331 Occupancy Certificates	60,325.00	55,420.80	52,650.00
642332 Owner Requested Housing Inspection	450.00	350.00	-
643101 Streets/Sidewalk/Curbs, Current	179,523.18	261,443.19	235,299.00
643102 Streets/Sidewalk/Curbs, Prior	9,035.80	20,076.02	12,046.00
643103 Fees, Subdivision Plan Review	8,820.00	3,430.00	-
643104 Fees, Inspections, Curbs/Paving	46,313.37	24,838.82	-
643201 Parking Meters	171,593.68	195,749.97	193,793.00
643301 Sanitary Service, Current	24,638,159.81	25,070,801.69	27,081,205.00
643302 Sanitary Service, Prior	2,556,619.08	2,794,508.06	2,724,646.00
643303 Sanitary Service Surcharge, Commercial	31,346.00	26,040.00	-
643304 Sanitary Service Surcharge, Residential	-	572.00	-
643305 Incinerator/Landfill Disposal	877,363.91	701,793.00	694,776.00
644101 Fees, Golf	128,069.21	134,117.52	132,777.00
644102 Fees, Swimming	11,293.59	14,379.93	14,238.00
644103 Fees, Tennis	79,996.30	50,452.67	45,408.00
647401 Administrative Services, WPC	90,195.95	512,722.50	487,088.00
647402 Engineering Services, WPC	914,567.51	1,043,766.88	991,580.00
641106 Ette Electros Qualifying Fees	-	67,236.01	-
641107 Fees Domestic Partnership	-	<u>1,500.00</u>	-
Total Charges for Services	38,101,110.02	35,068,843.87	35,629,339.00

**CITY OF ATLANTA
1994 BUDGET
1A01 - GENERAL FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:		1992 Receipts	1993 Receipts	1994 Anticipations
FINES AND FORFEITS:				
651101	Traffic and Parking Fines	11,486,385.05	11,444,358.91	11,329,915.00
651201	General Fines	770,063.93	628,538.10	565,685.00
652101	Unclaimed Money, Prisoner	773,545.24	193,789.07	-
652102	Unclaimed Articles	52,697.96	41,509.51	-
652103	Bonds Forfeited/Collected	299,106.15	250,549.10	238,022.00
652104	FIFA Costs and Penalties	<u>160,709.47</u>	<u>165,660.61</u>	<u>157,378.00</u>
Total Fines and Forfeits		13,542,507.80	12,724,405.30	12,291,000.00
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	3,745,386.27	1,230,997.49	738,598.00
662101	Land Rentals, General	945,350.70	1,270,581.67	1,257,879.00
662201	Building Rentals, General	1,191,481.96	1,355,419.86	1,219,824.00
662311	Food, Drink and Notions	20,847.38	75,745.27	-
662312	Public Telephones	164,907.42	199,908.23	159,927.00
662313	Golf Concessions	21.62	-	-
662391	Concessions, Other	5,357.07	52,067.91	-
662501	Rental, R-O-W's	942,676.61	400,521.25	380,496.00
663301	Clearance of Property, Current	19,038.15	10,258.08	-
664101	Private Contrib. & Donations	2,366.24	245.08	-
666001	Gain - Sale of Investments	654,267.75	874,061.43	524,436.00
669101	Recover Erroneous Payment	600,544.17	449,218.88	162,245.00
669102	Recover Training/Travel Cost	88,835.56	53,618.69	-
669106	Recover on Purchases	56,612.30	349,522.00	-
669107	Recover Grant Costs	38,588.17	674,521.93	-
669109	Recover Workers Comp Cost	225,636.96	158,754.05	79,378.00
662502	U.S. Marshall Lease/Rental	-	2,240.00	-
669103	Recover Prem Rate Adjust.	<u>-</u>	<u>10,135.00</u>	<u>-</u>
Total Miscellaneous Revenues		8,701,918.33	7,167,817.44	4,522,783.00
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	1,270,966.52	615,667.45	584,884.00
691102	Sale of Land and Structures	615,550.00	223,550.00	500,000.00
691103	Compensation for Loss - Fixed Asset	116,796.16	59,966.43	-
692201	Recover Fringe Benefits	1,539,487.10	1,735,907.53	1,718,549.00
692202	Recover Indirect Costs	16,803,422.90	17,169,919.86	15,452,930.00
692203	Indirect Costs, Prior Year	1,668,369.00	4,002.00	-
692302	Recover Litigation Costs	815.61	-	-
692401	Oper Trans from Fund 3P01	291,782.12	300,000.00	150,000.00
692402	Oper Trans from Fund 3P02	212,801.05	696,141.32	348,071.00
695102	Prem, Sale Tax Anti. Notes	69,819.06	-	-
692303	Recover Direct Cost	-	262,895.98	-
692405	Oper Trans Fm Fund 1B03	<u>-</u>	<u>4,487,802.57</u>	<u>4,443,405.00</u>
Total Other Financing Sources		22,589,809.52	25,555,853.14	23,197,839.00
Total General Fund Receipts		<u>349,483,013.42</u>	<u>350,548,589.07</u>	<u>340,588,487.00</u>
Cash and Securities Available January 1, 1994				24,467,561.00
GMA Loan Pool				8,000,000.00
1985 Water/Sewer Escrow to Gen. Fund				<u>1,600,000.00</u>
GRAND TOTAL - GENERAL FUND				<u>374,656,048.00</u>

1994 GENERAL FUND APPROPRIATIONS

The 1994 Adopted General Fund Budget of \$374,656,048, represents a modest decrease of .3% compared to the initial 1993 budget. Included in the 1994 budget are funds for all essential services, additional funding for various key programs and a .5 mills property tax rollback based on increased sales tax revenue.

The 1994 appropriation levels are the result of effective management of city resources in 1993 and the expectation that these efforts will continue in 1994. A major thrust of the 1994 budget preparation was to bring forward additional reductions without a negative impact to the delivery of basic city services. The 1994 budget reflects the reduction of many expense accounts coupled with numerous personnel reductions. Funding was eliminated for three hundred and five (305) permanent positions, 19 temporary/probationary positions and 6 additional positions transferred to other funds. Further savings were accomplished by reconfiguration of the payments to the Pension Fund and suspension of annual raises.

A key objective of this budget as in previous years is to provide funding to improve the safety of Atlantans and visitors. Towards this end, allowance has been made for additional staff for the New Pretrial Detention Facility to be completed during 1994. Further, despite the need to make substantial spending cuts, the number of authorized sworn Police Officers was not cut. An innovative program to use retired Officers as reserves has been implemented to augment existing forces.

The 1994 Adopted Budget includes increase funding of \$2.6 million to implement a city-wide recycling program. The pilot program managed during 1993 included 6,000 single-family households, and was well received by the citizens of Atlanta.

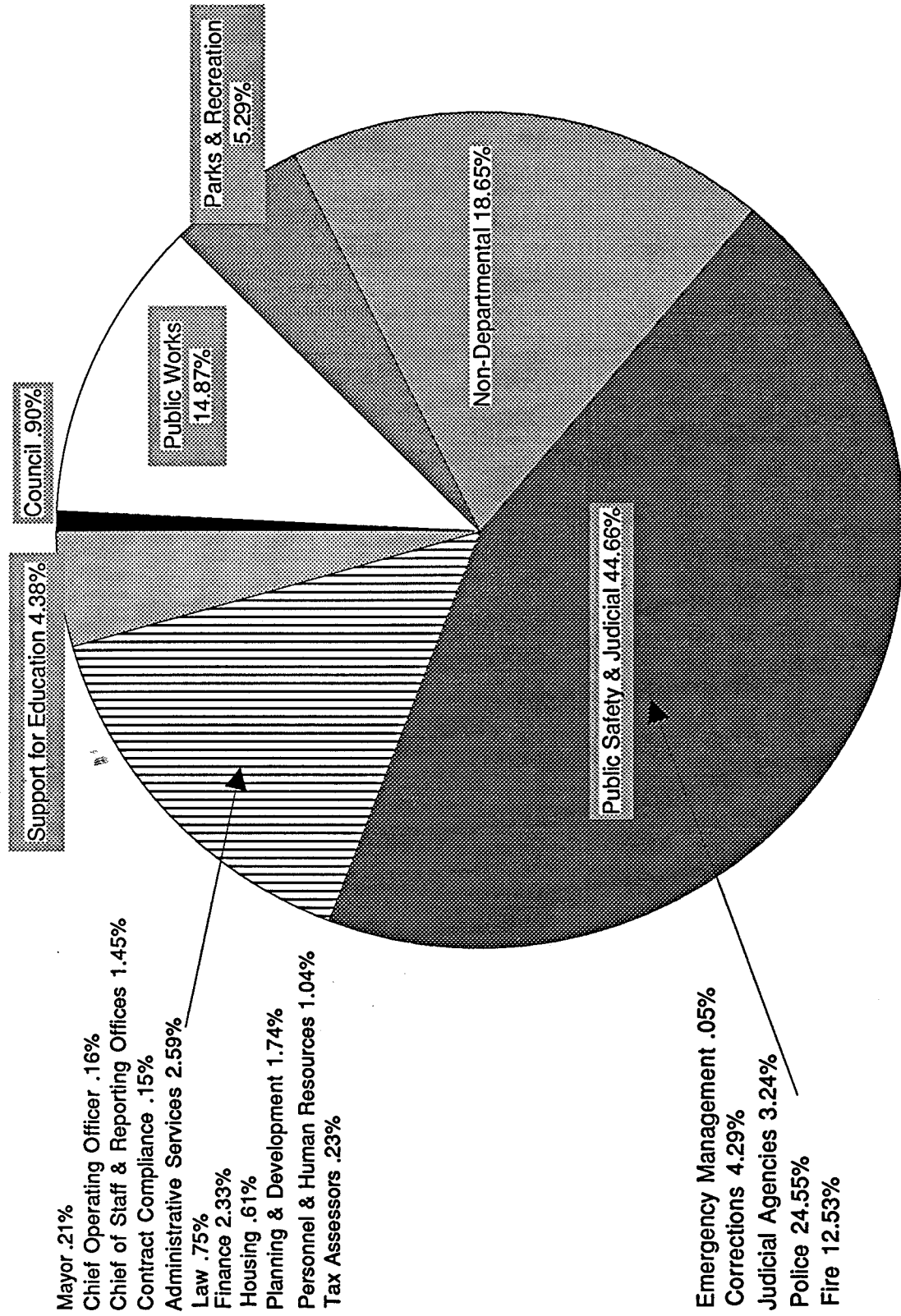
The General Fund Budget includes a reserve of \$3,500,000 for costs associated with a bond referendum scheduled for July, 1994 designed specifically to fund infrastructure requirements for the City. City Council included this cost in the General Fund budget through spending cuts rather than tax increases and expressed its intent to fund bond repayment without new taxes.

In addition to the proposed bond issue, the City has succeeded in reaching an agreement with the State of Georgia for improvements on Hill Street, the Courtland Street bridge, Forsyth Street and Lenox Road.

The pie chart on the following page depicts the departmental distribution of the 1994 General Fund Budget. It should be noted that for purposes of this presentation, the sales tax receipts shared with the Atlanta Board of Education are separated from the remainder of the "Non-Departmental" category for emphasis. This arrangement, resulting from a 1984 agreement between the city and the board, provides that thirty percent (30%) of the revenues to the city from the local option sales tax be "shared" with the board. Due to the requirement that the city roll back the property tax millage on a dollar for dollar basis for actual sales tax receipts, this results in the city's millage being inflated by the millage required to equal the sales tax receipts shared with the Board, and the budget being likewise inflated by the projected amount of such shared funds for 1994.

NOTE: For additional programmatic information regarding the General Fund, please refer to the Budget Reader.

1994 GENERAL FUND BUDGET BY DEPARTMENT AND AGENCY



GENERAL FUND BUDGET

1994 Budget
1A01 - General Fund

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 EXPENDITURES	1993 EXPENDITURES	1994 APPROPRIATIONS
City Council	2,798,318.37	3,139,092.39	3,361,510.00
Mayor's Office	936,470.06	911,367.96	801,025.00
Chief of Staff & Reporting Offices	4,723,139.46	5,812,891.00	5,432,655.00
Executive Offices and Misc. Offices	972,403.16	1,150,192.72	1,340,507.00
Administrative Services	9,764,460.18	12,316,598.41	9,698,913.00
Law	2,567,871.01	2,927,219.11	2,803,022.00
Finance	8,481,650.88	9,363,203.05	8,738,772.00
Tax Assessors	3,658,684.42	4,325,525.52	865,572.00
Planning and Development	6,366,084.85	7,595,973.80	6,505,545.00
Public Works	50,093,670.95	54,819,504.75	55,717,494.00
Parks and Recreation	20,798,214.82	21,409,139.54	19,809,378.00
Personnel & Human Resources	3,237,960.89	4,767,543.36	3,884,312.00
Judicial Agencies	9,372,209.43	11,773,155.61	12,124,628.00
Fire Services	47,204,215.26	51,209,329.83	46,938,504.00
Police Services	86,991,224.32	93,691,382.10	91,975,289.00
Corrections	14,232,120.37	16,549,913.90	16,062,242.00
Non-Departmental	62,741,517.22	69,482,645.34	86,296,272.00
Housing	<u>2,042,904.03</u>	<u>2,318,078.98</u>	<u>2,300,408.00</u>
TOTAL - GENERAL FUND	<u>336,983,119.68</u>	<u>373,562,757.37</u>	<u>374,656,048.00</u>

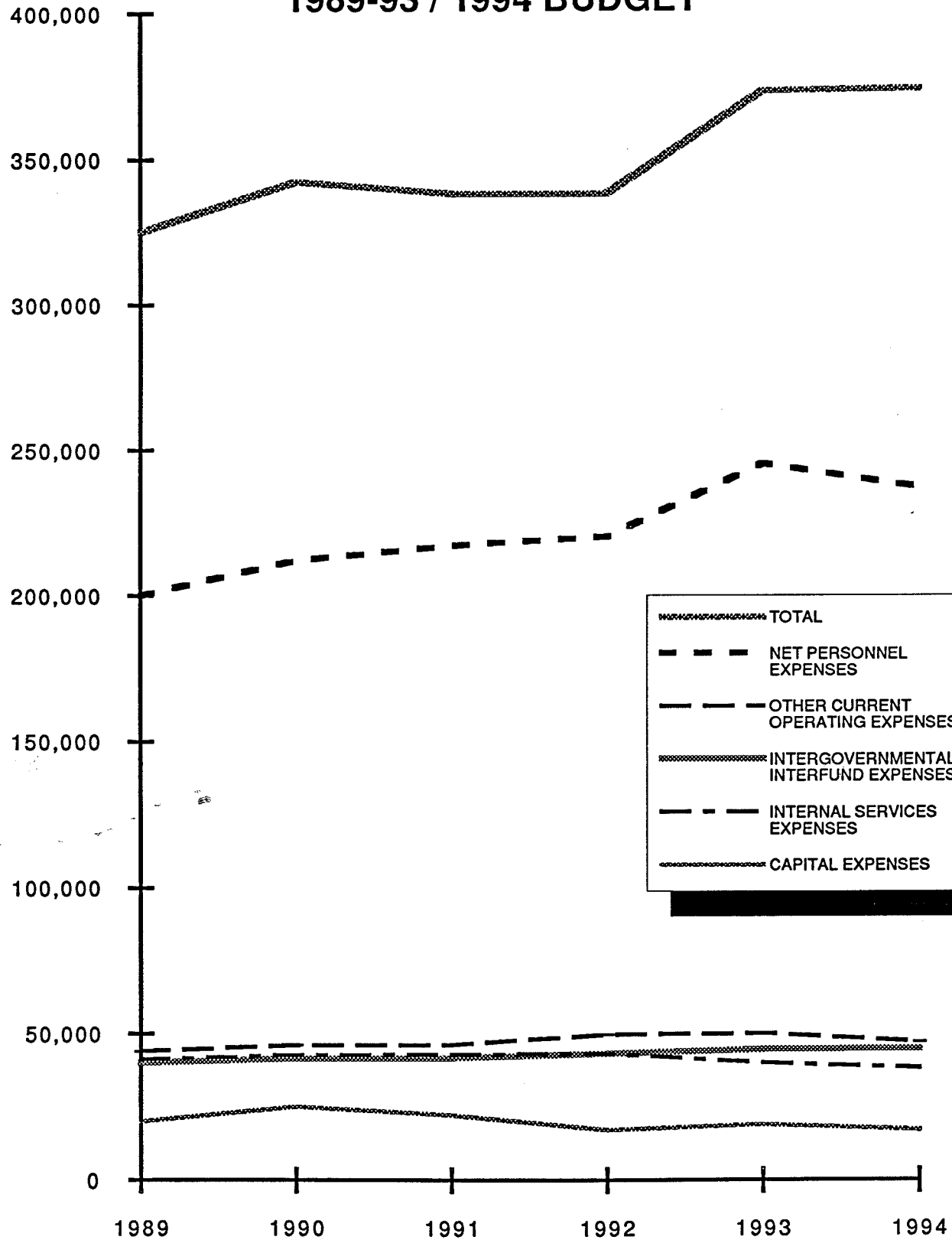
MAJOR ACCOUNT GROUP	1992 EXPENDITURES	1993 EXPENDITURES	1994 APPROPRIATIONS
Personnel Expenses	223,206,698.92	245,551,126.29	237,426,059.00
Other Current Operating Expense	44,195,637.89	50,013,007.85	47,788,715.00
Internal Service Expense	24,305,019.88	24,796,837.16	22,909,221.00
Intergovernmental & Interfund Payments	37,192,975.07	41,182,494.47	43,806,713.00
Capital Expenses	7,914,500.43	10,390,805.55	7,570,756.00
Debt Service Expense	168,287.49	1,628,152.50	5,861,939.00
Reserve for Appropriation	-	-	9,292,645.00
Loans/Adv/Invest/Losses	<u>-</u>	<u>333.55</u>	<u>-</u>
TOTAL - GENERAL FUND	<u>336,983,119.68</u>	<u>373,562,757.37</u>	<u>374,656,048.00</u>

GENERAL FUND

EXPENDITURES BY MAJOR CATEGORY

\$ MILLION

1989-93 / 1994 BUDGET



SPECIAL REVENUE FUNDS

The Special Revenue Funds have been established to account for revenues and expenses associated with funding from various intergovernmental grants. Currently, there are three funds, the Community Development Block Grant Fund, the Emergency Telephone System Fund and the Intergovernmental Grant Fund, which account for governmental funding from outside agencies which are designated by law or policy for specific purposes. The 1994 budget for the respective funds is based solely upon funds anticipated to be received during the year and/or funds carried forward from the previous year(s).

The following table shows a comparison between last year's Special Revenue Fund budget and the current year's; however, comparisons can be misleading due to the non-recurring nature of many grant programs and do not fully reflect a decline in grant awards which has occurred.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Community Development Fund	18,012,080.40	18,019,137.43	.03%
Intergovernmental Grant Fund	27,381,164.54	34,990,067.31	27.78%
Emergency Telephone System Fund	<u>4,215,355.00</u>	<u>4,488,771.35</u>	<u>6.49%</u>
TOTAL - SPECIAL REVENUE FUNDS	<u>49,608,599.94</u>	<u>57,497,976.09</u>	<u>15.9%</u>

Community Development Fund

The Community Development Fund includes federal funding received by the City which is authorized by the Housing and Community Development Act of 1974, as amended. The primary funding source is the Community Development Block Grant (CDBG) program which began in 1975 and replaced various categorical grant and loan programs including urban renewal, neighborhood development program, open space, urban beautification and historic preservation grants, public facilities loans, water and sewer and neighborhood facilities grants, and Model Cities supplemental grants.

The City of Atlanta receives an annual entitlement CDBG grant from the U.S. Department of Housing and Urban Development. Funds must be used to meet one of three national objectives: benefit low and moderate income persons, prevent and eliminate slum and blight, or address urgent needs which threaten the health or welfare of a community where other financial resources are unavailable to meet the needs. The City of Atlanta allocates its funding to a variety of eligible community and economic development projects according to the following local objectives:

- **Economic development** which directly impacts low and moderate income neighborhoods and Central Business District revitalization or stabilization through job and business retention, and which provides for job creation or job retention for low and moderate income persons.
- **Housing** which substantially expands opportunities for low and moderate income households through major rehabilitation, weatherization and construction measures, code compliance, new housing support or anti-displacement efforts.
- **Environmental/community facilities** which encourage stabilization and revitalization of low and moderate income neighborhoods including improvements to parks and recreational facilities, sidewalks and streets, neighborhood centers, sewers and street lights.
- **Social services** which address the needs of the elderly, youth, illiterate, homeless and those persons requiring assistance in becoming self-supporting.

SPECIAL REVENUE FUNDS (Continued)

Community Development Fund (Continued)

- **Special needs** which address the handicapped or support historic preservation.
- **Facilities for the homeless** which provide comprehensive services and/or address areas of unmet needs for the City's homeless population.

Intergovernmental Grant Fund

The Intergovernmental Grant Fund consists of various grants from federal or state government and other local jurisdictions and private organizations that are not associated with the City's Proprietary Funds or held in a trustee or agency capacity. City of Atlanta matching funds which may be required under terms and conditions of individual grants are transferred into the Intergovernmental Grant Fund. Monies from grants are tied to specific programs that are governed by specific laws or policies set forth in individual grant agreements. Many of the grants are non-recurring, but there are several that have been received continuously for many years, such as the Summer Food Program, the Local Assistance Road Program and Rat Attack.

Due to the non-recurring nature of these grants and the frequent lag between receipt of a grant and the expenditure of funds, it is difficult to identify trends in funding levels.

Emergency Telephone System Fund

The Emergency Telephone System Fund consists of collections of an Enhanced 911 fee levied against telephone subsidies beginning in 1991. Until 1993, the collection of these fees were accounted for in the General Fund in Revenue from Charges for Services category.

**CITY OF ATLANTA
1994 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. HUD, Urgent Needs Grant B-77-UR-13-002	8,500.00	-	-
U.S. HUD, CDBG B-83-MJ-13-0002	6,925.10	-	-
U.S. HUD, CDBG B-87-MC-13-0002	87,068.97	-	-
U.S. HUD, CDBG B-88-MC-13-0002	22,160.00	-	-
U.S. HUD, CDBG B-89-MC-13-0002	-	-	-
U.S. HUD, CDBG B-90-MC-13-0002	3,786,461.27	-	-
U.S. HUD, CDBG B-91-MC-13-0002	5,267,237.98	4,844,762.02	-
U.S. HUD, CDBG B-92-MC-13-0002	1,000.00	5,910,199.00	6,098,618.00
U.S. HUD, CDBG B-93-MC-13-0002	-	703,000.00	10,473,000.00
U.S. HUD, UDAG B-83-AA-13-0056	-	-	50,000.00
U.S. HUD, Sec. 108 Loan (88) B-88-MC-13-0002	-	-	10,505.25
U.S. HUD, Housing Division, GA-06-SPC-22	-	375,067.33	624,932.67
U.S. HUD, Homeless Act of '86 (P.L.99-500)			
S-90-MC-13-0002	34,620.56	-	-
S-91-MC-13-0002	97,000.64	120,243.71	-
S-92-MC-13-0002	-	79,119.35	152,880.65
S-93-MC-13-0002	-	-	165,000.00
U.S. HUD Sec. Discretionary Funds			
B-90-SP-04-16211	-	107.58	21,788.42
B-90-SP-04-16212	-	22,108.11	363.89
B-90-SP-04-16212	-	2,412.39	22,093.85
B-90-SP-04-16208	-	6,495.64	1,687.88
	<hr/>	<hr/>	<hr/>
Total Intergovernmental Revenue	9,310,974.52	12,063,515.13	17,620,870.61
CHARGES FOR SERVICES:			
641104 Fees, Loan Application/Contractor			
U. S. HUD, CDBG B-92-MC-13-0002	1,703.00	-	-
641105 Fees, Spec. Non-Recur.			
U. S. HUD, CDBG 13-93-MC-13-0002	-	662.00	-
641401 Maps, Codes, Records			
U. S. HUD, CDBG B-92-MC-13-0002	415.00	-	-
U. S. HUD, CDBG B-93-MC-13-0002	-	-	-
	<hr/>	<hr/>	<hr/>
Sub Total	415.00	-	-
Total Charges for Services	2,118.00	662.00	-
MISCELLANEOUS REVENUES:			
661001 Interest Earnings			
U.S. HUD, CDBG B-89-MC-13-0002	40,745.77	-	1,594.29
U.S. HUD, CDBG B-90-MC-13-0002	15.29	-	-
U.S. HUD, CDBG B-91-MC-13-0002	11,022.06	-	-
U.S. HUD, CDBG B-92-MC-13-0002	299,288.03	22,050.78	-
U.S. HUD, CDBG B-93-MC-13-0002	-	214,582.01	-
Sub Total	<hr/> 351,071.15	<hr/> 236,632.79	<hr/> 1,594.29

**CITY OF ATLANTA
1994 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES: (Continued)			
661002 Principal Repayments			
U.S. HUD, CDBG B-89-MC-13-0002	34,481.87	-	-
U.S. HUD, CDBG B-90-MC-13-0002	15.76	-	-
U.S. HUD, CDBG B-91-MC-13-0002	23,046.39	-	-
U.S. HUD, CDBG B-92-MC-13-0002	692,467.91	142,235.29	-
U.S. HUD, CDBG B-93-MC-13-0002	<u>-</u>	<u>837,734.50</u>	<u>-</u>
Sub Total	750,011.93	979,969.79	-
662101 Land Rentals, General			
U.S. HUD CDBG B-93-MC-13-0002	-	1,168.00	-
U.S. HUD CDBG B-93-MC-13-0002	<u>-</u>	<u>-</u>	<u>-</u>
Sub Total	-	1,168.00	-
669101 Recover Erroneous Payment			
U.S. HUD CDBG B-92-MC-13-0002	3,285.00	-	-
U.S. HUD CDBG B-93-MC-13-0002	-	6,826.86	-
669102 Recover Training/Travel Cost			
U.S. HUD CDBG B-92-MC-13-0002	575.01	-	-
669104 Recover Unclaimed Payments	.80	-	-
669107 Recover Grant Costs			
U.S. HUD CDBG B-85-MC-13-0002	<u>-</u>	<u>35,272.14</u>	<u>-</u>
Total Miscellaneous Revenues	1,104,943.89	1,259,869.58	1,594.29
OTHER FINANCING SOURCES:			
691102 Sale of Land and Structures			
U.S. HUD, CDBG B-86-MC-13-0002	14,100.00	-	-
U.S. HUD, CDBG B-91-MC-13-0002	50,000.00	-	-
U.S. HUD, CDBG B-92-MC-13-0002	<u>700,000.00</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>764,100.00</u>	<u>-</u>	<u>-</u>
Total Receipts - Community Development Fund	<u><u>11,182,136.41</u></u>	<u><u>13,078,757.23</u></u>	<u><u>17,622,464.90</u></u>
Cash and Securities Available January 1, 1994			362,394.88
Due From: Rental ReHAB Trust Fund			29,667.30
Due From: Home Investment Trust Fund			<u>4,610.35</u>
GRAND TOTAL - COMMUNITY DEVELOPMENT FUND			<u><u>18,019,137.43</u></u>

**CITY OF ATLANTA
1994 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 EXPENDITURES	1993 EXPENDITURES	1994 APPROPRIATIONS
Executive Offices	62,713.15	76,724.79	40,784.26
Office of Mayor	-	-	-
Chief of Staff and Reporting Offices	2,177,666.45	2,083,543.78	-
Administrative Services	205,113.61	801,480.39	1,927,585.52
Law	70,707.10	81,803.25	-
Finance	1,790,601.20	1,884,466.13	448,509.02
Planning and Development	1,167,637.64	2,655,155.25	1,775,561.11
Public Works	748,698.00	1,020,028.24	1,096,234.81
Parks and Recreation	1,241,027.67	2,667,474.48	8,429,384.24
Aviation	3,971.66	-	10,056.94
Fire Services	72,631.60	9,269.40	-
Housing	<u>3,333,104.30</u>	<u>2,157,345.84</u>	<u>3,359,673.54</u>
TOTAL - COMMUNITY DEVELOPMENT FUND	<u>10,873,872.38</u>	<u>13,437,291.55</u>	<u>18,019,137.43</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	1,821,608.02	1,352,632.41	197,619.87
Other Current Operating Expense	6,119,590.41	6,887,967.02	5,761,401.95
Internal Service Expense	1,028,003.16	1,090,104.72	26,168.05
Intergovernmental & Interfund Payments	-	-	-
Capital Expenses	1,522,868.29	3,726,274.90	9,014,616.44
Debt Service Expenses	381,802.50	380,312.50	-
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>3,019,137.43</u>
TOTAL - COMMUNITY DEVELOPMENT FUND	<u>10,873,872.38</u>	<u>13,437,291.55</u>	<u>18,019,137.43</u>

CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. Dept. of Interior, Natl.Park Ser.,			
13-CTY-02808102 (FY'81)	-	-	20,586.86
13-CTY-02809101	-	-	250,000.00
13-CTY-02809201	-	7,016.80	92,983.20
U.S. Dept. HHS, Office of Education,			
04-H-002147-01-0 (80)	-	-	35,315.00
04-H-002147-02-0 (80)	-	-	35,235.84
90-PD-10015	-	-	15,000.00
04-H-002147-03-0 (82)	-	-	150.26
U.S. Dept. Comm. (EDA) 04-01-01998 (FY'81)	-	-	92,868.00
U.S. Dept. Comm. (EDA) 04-51-01411 (FY'81)	-	-	667,880.00
U.S. Dept. Agri., Food & Nutrition Service			
13-60391-1 (FYE'85)	-	-	18,413.59
13-60391-0 (FYE'86)	-	-	69,859.54
'90 Summer Program	-	-	234,697.00
'91 Summer Program	-	-	215,003.23
'92 Summer Program	1,272,932.00	-	102,794.00
'93 Summer Program	-	1,322,337.54	-
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-001	277,418.00	387,495.00	1,025,469.78
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-002	235,012.00	547,750.00	17,961,125.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-005	-	-	1,998,240.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06H93-F022	-	-	2,341,000.00
U.S. HUD, CPD. Office, Tech. Asst., B-91-SK-GA-0001	-	86,437.39	263,562.61
Natl. Endowment for the Arts			
52-3465-0084 (FY'86)	-	-	773.00
90-3465-0045	-	-	41.00
91-3465	1,738.00	-	-
90-006749(FY91)	26,400.00	-	-
91-3142-0136	3,000.00	-	-
90-3465-0079(FY92)	-	8,800.00	1,200.00
USDL, McKinney Homeless Assistance Act			
E-9-M-8-0077 (9/26/88)	-	-	.53
E-9-M-8-007 ('90)	86,620.02	-	9,772.36
E-9-5-2-0074 ('91)	-	113,091.63	6,588.37
E-3-9-5-3-0068 ('93)	-	-	225,000.00
U.S. Dept. Army, AB/IJ 4-10-89	65,932.52	16,543.84	248,821.05
U.S. Dept. Of Justice			
Nat'l. Inst. of Just. X-C-D6-60-00-00	13,260.00	20,474.18	2,213.70
Bur. of Justice Assist. 91-DD-CX-0049	-	170,905.87	29,094.13
Bur. of Justice Assist. 92-MU-CX-0013	-	292,866.48	320,133.52
Bur. of Justice Assist. X-C-75-60-0-0	-	-	36,500.00
Fulton Co. Arts Council, 42,5M (7/7/82)AM	-	-	4,000.00
Sub Total	1,982,312.54	2,973,718.73	26,324,321.57

**CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE: (Cont.)			
632101 State Grants/Entitlements			
U.S. EPA			
WPC, CX820448-01-0 (9/28/92-9/27/93)	-	48,685.48	6,298.52
Ga. DNR, Land & Water Fund,			
13-00727 (FY '91)	-		30,000.00
Ga. DNR, Historic Preservation			
441-090421 (90)	15,954.00	-	-
441-1900187 (FY '91)	6,179.00	8,821.00	-
13-92-70018-11(92)	-	1,614.00	13,386.00
13-92-70018-12(92)	-	487.00	6,013.00
Ga. DNR, Recreation Emergency Funds,			
412-790505(87)			
Southside Youth Contract	-	15,000.00	-
Ga. Governors Office of Highway Safety			
HB-94-103	-	-	30,000.00
8/1-9/30/91 DUI Task Force	-	-	124,178.46
AL92-04-112 (10/1/91 - 9/30/92)	465,576.35	-	5,939.95
AL93-04-112 (10/1/92-9/30/93)	-	332,512.14	1,147.86
Ga. DNR, EPA			
751-290080	14,000.00	6,331.60	33.00
44-29 (6/25/92)	-	59,496.66	503.34
44-29 (5/1/93-6/25/92)	-	-	51,750.00
Ga. DNR, Title XX Other, 427-93-20129	-	-	819.41
Ga. DHR, Environmental Health Section,			
427-93-20866 (FYE'82)	-	-	5,266.63
427-93-30450 (FYE'83)	-	-	13,203.55
427-93-40549 (FYE'84)	-	-	837.75
427-93-50554 (FYE'85)	-	-	2,019.16
427-93-60481 (FYE'86)	-	-	10,110.09
427-93-70488	-	-	6,949.28
Ga. Criminal Justice Coord. Council			
DCSI-90-01 ('90)	150,740.07	-	-
DCSI-91-43 (91)	-	379,655.85	70,344.15
DCSI-92-64	-	-	350,000.00
Ga. DHR, Div. Mental Hlth, Retard, Subs Abuse			
427-93-10753 (3/1/91 - 8/31/91)	-	-	29,874.56
427-93-21698 (4/1/92 - 3/21/93)	136,695.12	-	13,304.88
427-93-21698(4/1/92-3/21/93)	53,607.52	43,095.71	53,296.77
427-93-(9/1/92-8/3/94)	-	193,673.92	51,640.08
427-93(7/1/93-8/31/94)	-	-	150,000.00
Ga. Dept. Transp., Highways & Streets			
93-0-0662(5/7/93)	-	-	1,324,800.00
SAP-8-110 (FY'86)	-	-	600.00
I-75-3(132) (FY'86)	-	-	717.06
I-M75-2(135) (FY'85)	-	-	56,729.54
SAPS-236-27 (86)	-	-	-
ACI-I-IR-75-2(136), 2/15/89	496,143.38	-	60,346.62
LAU-16-8531-11(121)-1987	-	-	119,681.82
LAU-16-8531-13(121)-1988	-	-	2,509.59
LAU-17-8531-25(121)-1989	-	15,047.86	84,032.39
LAU-17-8531-26(121)	-	-	23,131.62
LAU-17-8530-57 (1989)	1,368.18	-	12,960.79
LAU-19-8531-35(121)-1989	1,093.77	-	8,502.43
LAU-19-8530-67(89)	-	-	5,046.98

**CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE: (Cont.)			
632101 State Grants/Entitlements(Cont.)			
Ga. Dept. Transp., Highways & Streets (Cont.)			
LAU-19-8531-36(12)-1989	-	146,721.34	50,328.26
LAU-19-8530-66(89)	-	-	771.51
LAU-20-8531-43(121) - 1990	-	64,150.46	31,888.59
LAU-20-8530-75(89)	-	-	14,212.48
LAU-20-8531-42(121) - 1990	15,474.61	21,166.04	26,381.56
LAU-20-8530-74(89)	-	7,998.07	15,550.47
IXAF-0005(5)	47,000.00	-	-
LAU-21-8530-78(89)C1	24,209.30	-	10,579.80
LAU-21-8531-53(121)C1	537,955.96	364,308.97	164,594.57
LAU-21-8531-52(121)C1	-	-	127,302.30
SAPS-3(236)C1(92)	35,938.50	58,636.50	2,425.00
LAU-21-8530-79(89)C1	32,485.85	-	7,793.55
LAU-22-8531-61(121)C1	-	202,774.70	140,989.68
LAU-22-8531-66(121)C1	-	11,393.46	1,333.49
LAU-22-8530-85(89)C1	-	2,518.50	689.65
LAU-22-8530-90(89)C1	-	4,310.51	36,094.40
SAPS-54(56)C1	-	59,572.47	7,334.15
STPN-20-2 (144)	-	-	329,558.28
Ga. Juvenile Justice			
90J-12-9003-0012	34,664.16	15,335.84	-
91J-12-9103-0006	-	44,000.00	-
Ga. Dept. Community Affairs, Gov. Emergency Fund,			
March 1988 Grant 4	-	-	5,000.00
July 1990	-	-	1,000.00
Ga.Endow. for Humanities 1986 Grant	-	-	181.82
Sub Total	2,069,085.77	2,107,308.08	3,699,984.84
633101 Local Grants/Entitlements			
U.S. Dept. of Interior, Natl Park Service			
13-CTY-02809204	-	-	50,000.00
U.S. Dept.-Agri., Food & Nutrition Service,			
'87 Summer Program	-	-	74,848.15
'91 Summer Program	-	-	-
'92 Summer Program	12,731.00	-	-
'93 Summer Program	-	45,226.26	-
Natl. Endowment for Arts			
91-3142-0136	-	-	3,000.00
92-3465-0079(FY92)	-	-	10,000.00
U. S. Dept. Army, AB/IJ 4-10-89	21,977.51	-	75,763.43
Ga. DNR Land & Water Fund, 13-00727 (FY91)	30,000.00	-	-
Ga. Governor's Office of Highway Safety			
AL92-04-112 (10/1/91 - 9/30/92)	30,885.67	-	-
AL93-04-112 (10/1/92-9/30/93)	191,160.00	31,280.00	-
Ga. Criminal Justice Coord. Council			
DCSI-91-43 (91)	-	116,667.00	-
Ga. Dept. Transp., Highways & Streets,			
LAU-19-8533-35(121)-1989	2,238.98	-	-
Ga. Juvenile Justice, 90J-12-9003-0012	1,000.00	-	-
Ga. Juvenile Justice, 91J-12-9103-0006	-	5,557.38	-

**CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE: (Cont.)			
633101 Local Grants/Entitlements (Cont.)			
Fulton County,			
10/1/89-3/31/90 Day Care Support (Item 15)	-	-	30,507.50
FCAC #	-	-	7,000.00
Arts Council, 1987 Art Gallery Contract	-	-	10,000.00
Arts Council, 1987-88 Third World Film Festival	-	-	1,345.96
Arts Council, 1987 Third World Film Festival	-	-	300.00
1989 Third World Film Festival	-	-	8,000.00
1992 Third World Film Festival	-	8,000.00	-
Atlanta Housing Authority			
4-15-91 Contract	99,930.00	-	-
12/1/93 Contract	-	-	97,599.00
4/26/93 AHA Cont ADDEN # 1	-	-	825,000.00
4/26/93 AHA Cont ADDEN # 2	-	-	1,500,000.00
4/26/93 AHA Cont ADDEN # 3	-	-	580,000.00
4/26/93 AHA Cont ADDEN # 4	-	-	1,680,000.00
Downtown Dev. Authority Agree. 12/30/86-12/30/89	-	-	27,980.10
SOS Coordinating Organization 12/10/92 Agreement	-	5,000.00	15,000.00
GA. Power 1993 Contribution	-	30,000.00	-
Natl. Trust for Historic Preservation, CIF 1987	-	-	24,725.00
Southern Bell - 1987 Grant	-	-	537.60
Southern Bell - 1988 Grant	-	-	806.40
Southern Bell - 1989 Grant	-	-	887.40
Southern Bell - 1990 Grant	-	-	739.50
Southern Bell - 1991 Grant	-	-	820.00
Southern Bell - 1992 Grant	7,380.00	-	820.00
Ga. Forestry Commission, 11/25/92-9/30/93 Agree.	-	-	10,000.00
Ga. Forestry Commission, 7/30/92-9/30/93 Agree.	-	-	8,340.00
Sub Total	397,303.16	241,730.64	5,044,020.04
633201 Local Shared Revenues			
City of Chicago, Urban Consortium, HA-10417	-	-	17,096.98
Total Intergovernmental Revenue	<u>4,448,701.47</u>	<u>5,322,757.45</u>	<u>35,085,423.43</u>

MISCELLANEOUS REVENUE:

662101 Land Rentals, General			
Ga. DNR Land & Water Fund, 13-00405	-	-	
664101 Private Contributions and Donations			
Southern Bell, Coca Cola, Lockheed - '87 Contr.	-	-	14,486.54
Trammell Crow Company - '87 Project	-	-	15,000.00
Sub Total	-	-	29,486.54

**CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUE: (Cont.)			
669101 Recover Erroneous Payment			
Ga. Govn's Office of Hwy. Sfty. AL93-04-12 (10/1/92-9/30/93)	-	1,671.18	-
GA Criminal Justice Coord. Council DCSI-90-01 ('90)	69.83	-	-
Ga.DHR, DIV Mental Hlth, Subs Abuse 427-93-21495 (0901/92-08/31/93)		<u>33.00</u>	<u>-</u>
Sub Total	<u>69.83</u>	<u>1,704.18</u>	<u>-</u>
669102 Recover Training/Travel Cost			
Ga. DNR, Div. Mental Health, Subs. Abuse 427-93-21495 (0901/91-8/31/92)	357.36	-	-
GA Govn's Office of Hwy. Sfty AL93-04-112 (10/1/92-9/30/93)	-	423.42	.06
USDHUD, Housing Asst. Pmt. Prg. GA06-K269-001	<u>-</u>	<u>34.45</u>	<u>-</u>
Sub Total	<u>357.36</u>	<u>457.87</u>	<u>.06</u>
Total Miscellaneous Revenue	<u><u>427.19</u></u>	<u><u>2,162.05</u></u>	<u><u>29,486.60</u></u>
OTHER FINANCING SOURCES:			
691102 Sale of Land & Structures	-	-	500,000.00
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u><u>500,000.00</u></u>
Total Receipts - Intergovernmental Grant Fund	<u><u>4,449,128.66</u></u>	<u><u>5,324,919.50</u></u>	<u><u>35,614,910.03</u></u>
Cash and Securities Available January 1, 1994			0
Due to CashPool			<u>(624,842.72)</u>
GRAND TOTAL - INTERGOVERNMENTAL GRANT FUND			<u><u>34,990,067.31</u></u>

CITY OF ATLANTA
1994 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 EXPENDITURES	1993 EXPENDITURES	1994 APPROPRIATIONS
Executive Offices	-	-	32,243.14
Office of the Mayor	145,227.69	203,662.12	69,018.72
Chief of Staff and Reporting Offices	1,657,142.58	1,702,740.31	1,027,736.81
Administrative Services	9,905.22	59,496.66	307,710.75
Finance	-	16,105.97	2,307,412.03
Planning and Development	30,658.13	66,361.14	1,389,955.40
Public Works	1,055,854.63	999,491.65	2,069,947.66
Parks and Recreation	121,511.43	699,218.80	212,317.26
Water and Pollution Control	5,372.46	251.73	7,154.18
Police Services	1,030,988.13	1,188,791.69	5,606,852.13
Corrections	13,843.00	17,124.18	38,713.70
Housing	<u>560,010.85</u>	<u>980,379.05</u>	<u>21,921,005.56</u>
TOTAL - INTERGOVERNMENTAL GRANT FUND	<u>4,630,514.12</u>	<u>5,933,623.30</u>	<u>34,990,067.31</u>
 MAJOR ACCOUNT GROUP			
Personnel Expenses	1,036,577.01	853,249.45	5,439,924.40
Other Current Operating Expense	3,117,163.00	4,109,744.55	21,959,576.38
Internal Service Expense	84,111.28	87,623.92	124,662.35
Intergovernmental and Interfund Payments	-	51,477.35	-
Capital Expenses	392,662.83	831,528.03	1,534,124.35
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>5,931,779.83</u>
TOTAL - INTERGOVERNMENTAL GRANT FUND	<u>4,630,514.12</u>	<u>5,933,623.30</u>	<u>34,990,067.31</u>

CAPITAL PROJECTS FUNDS

The Capital Projects Funds consist of the Annual Bond Fund, the 1987-1993 Bond Project Funds, the Park Improvement Fund, the General Government Capital Outlay Fund and the 1993 School Improvement Bond Fund. These funds account for proceeds used in obtaining, renovating, and constructing major fixed assets.

The Annual Bond Fund and the 1987-1993 Bond Project Funds provide for disbursement of the proceeds of an annual \$8 million General Obligation Bond issue, which is divided into \$4 million for general city purposes and \$4 million for school purposes. The City has been authorized since 1968 to annually issue general obligation bonds of \$8 million without referendum. These bonds are backed by the "full faith and credit" of the City's property tax base. Historically, the City has used these funds to support an array of programs including economic development, transportation, public safety and judicial systems, recreational and cultural opportunities and environmental protection and enhancement. Individual bond issue proceeds are allocated to broad bond purposes. The last bond issue was dedicated primarily to improving the Pre-Trial Detention Center, improving a critical viaduct and traffic signal modernization.

Prior to 1987, each general obligation issue was accounted for in the Annual Bond Fund. Beginning in 1987, each annual bond issue has been accounted for separately through the establishment of a specific project fund.

The reduction in the Annual Bond budget is the result of 1987-1993 bond proceeds going to new funds combined with an increase in the rate of expenditures which has reduced the amount of fund balances available to be appropriated.

The Park Improvement Fund accounts for the disbursement of the City's dedicated half millage property tax levy for capital improvements to recreational and cultural facilities. Under provisions of Georgia Law and the Atlanta City Charter, up to one-half of the levy may be used for debt service on Atlanta Stadium Revenue Bonds.

The 1994 Park Improvement Fund budget of \$11,989,039.24 is 22% more than 1993. The budget contains \$1,000,000 for the retirement of stadium bonds, \$2,863,896.36 for administrative expenses, a fund reserve of \$1,540,222.58, and \$7,584,041.91 programmed for various capital projects.

The General Government Capital Outlay Fund was established in 1991 to account for all general government capital expenditures other than those funded from the annual general obligation bond proceeds.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Capital Projects Funds:			
Annual Bond	5,341,870.59	4,910,413.00	(8.08)
Park Improvement	9,827,902.60	11,989,039.24	21.99
1987 Bond Project	1,152,106.50	1,112,621.26	(3.43)
1988 Bond Project	193,141.19	67,821.80	(64.88)
1989 Bond Project	1,249,860.75	1,112,377.01	(11.00)
1990 Bond Project	5,118,048.76	1,225,054.10	(76.08)
1991 Bond Project	8,051,852.16	4,536,551.29	(43.66)
1992 Bond Project	7,968,146.48	8,183,632.47	2.70
General Government Capital Outlay	82,628,416.53	69,333,912.23	(16.09)
1993 Bond Project	-	8,112,233.65	N/A
1993 School Improvement Fund	-	95,777,764.76	N/A
TOTAL- CAPITAL PROJECT FUNDS	<u>121,531,345.56</u>	<u>206,361,420.81</u>	<u>69.80</u>

**CITY OF ATLANTA
1994 BUDGET
1C21 - ANNUAL BOND FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	460,501.05	138,627.74	-
666001 Gain, Sale of Investments	43,681.72	97,945.33	-
669101 Recover Erroneous Payment	-	-	-
669106 Recover on Pur/Dir Exp	-	107,866.37	-
669107 Recover Grant Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts - Annual Bond Fund	<u>504,182.77</u>	<u>344,439.44</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>4,910,413.47</u>
GRAND TOTAL - ANNUAL BOND FUND			<u>4,910,413.47</u>

**CITY OF ATLANTA
1994 BUDGET
1C21 - ANNUAL BOND FUND**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief of Staff and Reporting Offices	-	1,186.69	-
Executive Offices and Misc. Offices	-	-	-
Administrative Services	8,046.54	-	66,737.17
Finance	83,396.44	105,613.81	408,423.55
Planning and Development	-	-	1,557,152.00
Public Works	1,106,767.75	669,042.70	2,578,849.91
Parks and Recreation	-	-	22,705.57
Corrections	24,540.99	-	18,400.11
Fire Services	49,200.00	-	10,530.77
Non-Departmental	-	53.36	247,614.39
TOTAL - ANNUAL BOND FUND	<u>1,271,951.72</u>	<u>775,896.56</u>	<u>4,910,413.47</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	81,967.50	103,637.35	212,951.35
Other Current Operating Expense	93,196.40	21,398.51	2,197,514.61
Loans/Adv/Invest/Losses	-	39.43	-
Internal Service Expense	1,428.94	1,976.46	6,594.60
Intergovernmental & Interfund Payments	-	35,286.07	-
Capital Expenses	1,095,358.88	613,558.74	2,245,738.52
Reserve for Appropriation	-	-	247,614.39
TOTAL - ANNUAL BOND FUND	<u>1,271,951.72</u>	<u>775,896.56</u>	<u>4,910,413.47</u>
BOND PURPOSE			
Municipal Buildings	32,587.53	-	2,007,301.21
Traffic Improvements	842,531.85	559,763.05	1,893,399.03
Storm Sewers	264,235.90	110,519.70	590,758.91
Municipal Art	-	-	-
Fire Improvements	49,200.00	-	10,530.77
School Improvements	-	-	-
Administration	83,396.44	105,613.81	408,423.55
TOTAL - ANNUAL BOND FUND	<u>1,271,951.72</u>	<u>775,896.56</u>	<u>4,910,413.47</u>

**CITY OF ATLANTA
1994 BUDGET
1C22 - PARK IMPROVEMENT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
TAXES:			
611101 Taxes, Current Property	3,601,898.94	4,048,895.57	4,008,407.00
611201 Taxes, Prior Year Property	<u>219,823.46</u>	<u>220,022.44</u>	<u>172,000.00</u>
Total Taxes	3,821,722.40	4,268,918.01	4,180,407.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	393,700.74	172,325.31	-
666001 Gain, Sale of Investments	<u>51,125.94</u>	<u>120,502.87</u>	<u>-</u>
Total Miscellaneous Revenues	444,826.68	292,828.18	-
Total Park Improvement Fund Receipts	<u>4,266,549.08</u>	<u>4,561,746.19</u>	<u>4,180,407.00</u>
Cash and Securities Available January 1, 1994			<u>7,808,632.24</u>
TOTAL - PARK IMPROVEMENT FUND			<u>11,989,039.24</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Parks and Recreation	3,111,412.91	2,846,743.57	10,448,816.66
Non-Departmental	<u>-</u>	<u>42.98</u>	<u>1,540,222.58</u>
TOTAL - PARK IMPROVEMENT FUND	<u>3,111,412.91</u>	<u>2,846,786.55</u>	<u>11,989,039.24</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	531,020.16	559,941.89	712,543.00
Other Current Operating Expense	219,610.21	377,118.68	1,080,366.88
Loans/Adv/Invest/Losses	-	42.98	-
Internal Service Expense	92,354.32	117,084.74	17,285.00
Intergovernmental and Interfund Payments	1,295,342.50	382,769.34	1,050,000.00
Capital Expenses	973,085.72	1,409,828.92	6,685,996.52
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>2,442,847.84</u>
TOTAL - PARK IMPROVEMENT FUND	<u>3,111,412.91</u>	<u>2,846,786.55</u>	<u>11,989,039.24</u>

**CITY OF ATLANTA
1994 BUDGET
1C23 - 1987 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	72,539.47	39,567.07	-
666001 Gain, Sale of Investments	<u>23,913.06</u>	<u>-</u>	<u>-</u>
Total 1987 Bond Project Fund Receipts	<u>96,452.53</u>	<u>39,567.07</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>1,112,621.26</u>
TOTAL - 1987 BOND PROJECT FUND			<u>1,112,621.26</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Administrative Services	-	-	784.33
Finance	56,708.63	1,500.00	3,471.70
Public Works	69,526.40	41,651.26	319,585.33
Corrections	9,900.00	35,901.05	529,177.82
Non-Departmental	<u>-</u>	<u>-</u>	<u>259,602.08</u>
TOTAL - 1987 BOND PROJECT FUND	<u>136,135.03</u>	<u>79,052.31</u>	<u>1,112,621.26</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	56,708.63	18,581.00	5,655.70
Capital Expenses	79,426.40	60,471.31	847,363.48
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>259,602.08</u>
TOTAL - 1987 BOND PROJECT FUND	<u>136,135.03</u>	<u>79,052.31</u>	<u>1,112,621.26</u>
BOND PURPOSE			
Municipal Buildings	9,900.00	35,901.05	744,452.09
Traffic Improvements	69,526.40	41,651.26	105,095.39
Administration	<u>56,708.63</u>	<u>1,500.00</u>	<u>263,073.78</u>
TOTAL - 1987 BOND PROJECT FUND	<u>136,135.03</u>	<u>79,052.31</u>	<u>1,112,621.26</u>

**CITY OF ATLANTA
1994 BUDGET
1C24 - 1988 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	<u>6,064.86</u>	<u>11,408.79</u>	<u>-</u>
Total 1988 Bond Project Fund Receipts	<u>6,064.86</u>	<u>11,408.79</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>67,821.80</u>
TOTAL - 1988 BOND PROJECT FUND			<u>67,821.80</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Administrative Services		-	1,910.01
Finance	3,750.00	136,673.00	5,385.51
Non-Departmental	<u>-</u>	<u>55.18</u>	<u>60,526.28</u>
TOTAL - 1988 BOND PROJECT FUND	<u>3,750.00</u>	<u>136,728.18</u>	<u>67,821.80</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	3,750.00	136,673.00	5,385.51
Intergovernmental and Interfund Payments	-	55.18	-
Capital Expenses	-	-	1,910.01
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>60,526.28</u>
TOTAL - 1988 BOND PROJECT FUND	<u>3,750.00</u>	<u>136,728.18</u>	<u>67,821.80</u>
BOND PURPOSE			
Municipal Buildings	-	-	1,910.01
Municipal Arts	-	-	-
School Improvements	-	55.18	-
Administration	<u>3,750.00</u>	<u>136,673.00</u>	<u>65,911.79</u>
TOTAL - 1988 BOND PROJECT FUND	<u>3,750.00</u>	<u>136,728.18</u>	<u>67,821.80</u>

**CITY OF ATLANTA
1994 BUDGET
1C25 - 1989 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	66,814.75	40,503.02	-
666001 Gain, Sale of Investments	<u>21,733.83</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	88,548.58	40,503.02	-
Total 1989 Bond Project Fund Receipts	<u>88,548.58</u>	<u>40,503.02</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>1,112,377.01</u>
TOTAL - 1989 BOND PROJECT FUND			<u>1,112,377.01</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief of Staff	2,000.00	15,793.80	2,272.50
Administrative Services	7,664.83	162,192.96	394,680.70
Finance	3,750.00	-	5,000.00
Non-Departmental	<u>-</u>	<u>-</u>	<u>710,423.81</u>
TOTAL - 1989 BOND PROJECT FUND	<u>13,414.83</u>	<u>177,986.76</u>	<u>1,112,377.01</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	-	-	67,041.73
Other Current Operating Expense	3,839.29	379.08	89,718.29
Internal Service Expense	-	-	-
Intergovernmental and Interfund Payments	-	-	-
Capital Expenses	9,575.54	177,607.68	245,193.18
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>710,423.81</u>
TOTAL - 1989 BOND PROJECT FUND	<u>13,414.83</u>	<u>177,986.76</u>	<u>1,112,377.01</u>
BOND PURPOSE			
Municipal Buildings	7,664.83	162,192.96	394,680.70
Municipal Arts	2,000.00	15,793.80	2,272.50
School Improvements	-	-	311,625.30
Administration	<u>3,750.00</u>	<u>-</u>	<u>403,798.51</u>
TOTAL - 1989 BOND PROJECT FUND	<u>13,414.83</u>	<u>177,986.76</u>	<u>1,112,377.01</u>

**CITY OF ATLANTA
1994 BUDGET
1C27 - 1990 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
OTHER FINANCING SOURCES:			
661001 Interest Earnings	432,503.25	117,582.25	-
66601 Gain - Sale of Investments	<u>-</u>	<u>30,007.81</u>	<u>-</u>
Total 1990 Bond Project Fund Receipts	<u>432,503.25</u>	<u>147,590.06</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>1,225,054.10</u>
TOTAL - 1990 BOND PROJECT FUND			<u>1,225,054.10</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief of Staff	34,092.00	5,908.00	-
Administrative Services	1,050,331.40	648,399.34	774,497.43
Finance	2,250.00	750.00	11,718.92
Non-Departmental	<u>-</u>	<u>3,385,527.38</u>	<u>438,837.75</u>
TOTAL - 1990 BOND PROJECT FUND	<u>1,086,673.40</u>	<u>4,040,584.72</u>	<u>1,225,054.10</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	167,758.92	8,868.75	28,091.25
Intergovernmental and Interfund Payments	-	3,385,527.38	-
Capital Expenses	918,914.48	646,188.59	758,125.10
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>438,837.75</u>
TOTAL - 1990 BOND PROJECT FUND	<u>1,086,673.40</u>	<u>4,040,584.72</u>	<u>1,225,054.10</u>
BOND PURPOSE			
Municipal Buildings	1,050,331.40	648,399.34	774,497.43
Municipal Arts	34,092.00	5,908.00	342,682.83
School Improvements	-	3,385,527.38	-
Administration	<u>2,250.00</u>	<u>750.00</u>	<u>107,873.84</u>
TOTAL - 1990 BOND PROJECT FUND	<u>1,086,673.40</u>	<u>4,040,584.72</u>	<u>1,225,054.10</u>

**CITY OF ATLANTA
1994 BUDGET
1C28 - GENERAL GOVERNMENT CAPITAL OUTLAY FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES			
661001 Interest Earnings	952,754.22	1,100,356.75	-
666001 Gain, Sale of Investments	6,919.59	-	-
667401 DIF - Transport - City Wide	-	609,280.00	-
662201 DIF - Parks North	-	<u>98,668.00</u>	-
Total Miscellaneous Revenues	959,673.81	1,808,304.75	-
OTHER REVENUE SOURCES:			
691102 Sale of Land and Structures	-	-	-
692404 Oper Trans From Fund 1B02	-	-	-
693601 Mortgage Proceeds	4,915,905.34	-	-
693602 COPS Proceeds	65,825,592.45	8,741,500.28	4,138,089.95
693603 Accrued Interest, COPS Proceeds	258,897.74	-	-
697101 DRF - Fire - City Wide	-	38,099.00	-
697202 DRF - Parks South	-	12,133.00	-
697203 DRF - Parks West	-	11,017.00	-
697301 DRF - Police City Wide	-	<u>11,934.00</u>	-
Total Other Revenue Sources	71,000,395.53	8,814,683.28	4,138,089.95
TOTAL RECEIPTS- GENERAL GOVERNMENT CAPITAL OUTLAY FUND	<u>71,960,069.34</u>	<u>10,622,988.03</u>	<u>4,138,089.95</u>
Cash and Securities Available January 1, 1994			<u>65,195,822.28</u>
Total - General Government Capital Outlay Fund			<u>69,333,912.23</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Administrative Services	6,416,400.29	22,709,202.93	57,939,417.85
Public Works	78,780.00	43,639.55	952,814.35
Parks	-	-	98,668.00
Non-Departmental	-	<u>656,179.55</u>	<u>10,343,012.03</u>
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	<u>6,495,180.29</u>	<u>23,409,022.03</u>	<u>69,333,912.23</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	-	26,723.42	64,986.69
Other Operating Expenses	2,286,667.32	1,105,827.30	2,252,605.45
Capital Expenses	4,208,512.97	19,836,346.76	51,917,813.81
Debt Service Expense	-	2,440,124.55	-
Reserve for Appropriation	-	-	<u>15,098,506.28</u>
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	<u>6,495,180.29</u>	<u>23,409,022.03</u>	<u>69,333,912.23</u>

**CITY OF ATLANTA
1994 BUDGET
1C29 - 1991 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Recelpts	1993 Recelpts	1994 Anticipations
MISCELLANEOUS REVENUES			
661001 Interest Earnings	142,055.12	153,038.74	-
666001 Gain, Sale of Investments	<u>153,744.27</u>	<u>16,685.62</u>	<u>-</u>
Total Miscellaneous Revenues	295,799.39	169,724.36	-
TOTAL RECEIPTS- 1991 BOND PROJECT FUND	<u>295,799.39</u>	<u>169,724.36</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>4,536,551.29</u>
TOTAL - 1991 BOND PROJECT FUND			<u><u>4,536,551.29</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief of Staff	-	35,399.68	4,600.32
Administrative Services	-	-	1,218,604.81
Finance	-	1,500.00	21,011.59
Public Works	187,472.10	464,676.78	2,189,932.53
Non-Departmental	<u>-</u>	<u>3,183,448.77</u>	<u>1,102,402.04</u>
TOTAL - 1991 BOND PROJECT FUND	<u>187,472.10</u>	<u>3,685,025.23</u>	<u>4,536,551.29</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	7,062.88	1,315,448.71
Intergovernmental and Interfund Payments	-	3,183,448.77	777,057.87
Capital Expenses	187,472.10	494,513.58	2,118,700.54
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>325,344.17</u>
TOTAL - 1991 BOND PROJECT FUND	<u>187,472.10</u>	<u>3,685,025.23</u>	<u>4,536,551.29</u>
BOND PURPOSE			
Municipal Buildings	-	-	1,231,609.27
Traffic Improvement	187,472.10	464,676.78	2,182,666.33
Municipal Arts	-	35,399.68	4,600.32
School Improvements	-	3,183,448.77	967,333.82
Administration	<u>-</u>	<u>1,500.00</u>	<u>150,341.55</u>
TOTAL - 1991 BOND PROJECT FUND	<u>187,472.10</u>	<u>3,685,025.23</u>	<u>4,536,551.29</u>

**CITY OF ATLANTA
1994 BUDGET
1C30 - 1992 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES			
661001 Interest Earnings	78,835.91	242,201.74	-
OTHER REVENUE SOURCES:			
693101 Bond Proceeds	<u>8,000,000.00</u>	<u>-</u>	<u>-</u>
TOTAL RECEIPTS- 1992 BOND PROJECT FUND	<u>8,078,835.91</u>	<u>242,201.74</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>8,183,632.47</u>
TOTAL - 1992 BOND PROJECT FUND			<u>8,183,632.47</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief of Staff	-	25,000.00	15,000.00
Administrative Services	-	-	402.06
Finance	58,376.68	500.00	41,123.32
Public Works	52,312.75	1,215.75	3,861,124.88
Non-Departmental	<u>-</u>	<u>-</u>	<u>4,265,982.21</u>
TOTAL - 1992 BOND PROJECT FUND	<u>110,689.43</u>	<u>26,715.75</u>	<u>8,183,632.47</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	58,376.68	500.00	41,123.32
Intergovernmental and Interfund Payments	-	-	3,950,000.00
Capital Expenses	52,312.75	26,215.75	3,876,526.94
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>315,982.21</u>
TOTAL - 1992 BOND PROJECT FUND	<u>110,689.43</u>	<u>26,715.75</u>	<u>8,183,632.47</u>
BOND PURPOSE			
Municipal Buildings	-	-	230,402.06
Traffic Improvement	52,312.75	1,215.75	3,665,400.67
Municipal Arts	-	25,000.00	15,000.00
School Improvements	-	-	4,111,671.24
Administration	<u>58,376.68</u>	<u>500.00</u>	<u>161,158.50</u>
TOTAL - 1992 BOND PROJECT FUND	<u>110,689.43</u>	<u>26,715.75</u>	<u>8,183,632.47</u>

**CITY OF ATLANTA
1994 BUDGET
1C31 - 1993 SCHOOL IMPROVEMENT BOND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES			
661001 Interest Earnings	-	1,979,398.05	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	-	94,000,000.00	-
693102 Premium on Bond Sold	<u>-</u>	<u>6,288.90</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	-	94,006,288.90	-
TOTAL RECEIPTS- 1993 School Impvt. Bond Fund	<u>-</u>	<u>95,985,686.95</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>95,777,764.76</u>
TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND			<u>95,777,764.76</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Finance	-	207,922.19	42,077.81
Non-Departmental	<u>-</u>	<u>-</u>	<u>95,735,686.95</u>
TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND	<u>-</u>	<u>207,922.19</u>	<u>95,777,764.76</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	207,922.19	42,077.81
Intergovernmental and Interfund Payments	-	-	93,756,288.90
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>1,979,398.05</u>
TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND	<u>-</u>	<u>207,922.19</u>	<u>95,777,764.76</u>
BOND PURPOSE			
School Improvements	-	-	95,735,686.95
Administration	<u>-</u>	<u>207,922.19</u>	<u>42,077.81</u>
TOTAL - 1993 SCHOOL IMPRVT BOND FUND	<u>-</u>	<u>207,922.19</u>	<u>95,777,764.76</u>

**CITY OF ATLANTA
1994 BUDGET
1C32 - 1993 BOND PROJECT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES			
661001 Interest Earnings	-	9,263.17	-
TOTAL MISC. REVENUES	-	9,263.17	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	-	8,000,000.00	-
693105 Bond Proceeds/Refunding	-	306,687.36	-
TOTAL OTHER FINANCING	-	8,306,687.36	-
TOTAL RECEIPTS- 1993 BOND PROJECT FUND	-	<u>8,315,950.53</u>	-
Cash and Securities Available January 1, 1994			8,112,233.65
TOTAL - 1993 BOND PROJECT FUND			<u>8,112,233.65</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Executive Office	-	-	40,000.00
Finance	-	203,716.88	202,970.48
Public Works	-	-	3,910,000.00
Non-Departmental	-	-	3,959,263.17
TOTAL - 1993 BOND PROJECT FUND	-	<u>203,716.88</u>	<u>8,112,233.65</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	203,716.88	202,970.48
Intergovernmental and Interfund Payments	-	-	3,950,000.00
Capital Expenses	-	-	3,950,000.00
Reserve for Appropriation	-	-	9,263.17
TOTAL - 1993 BOND PROJECT FUND	-	<u>203,716.88</u>	<u>8,112,233.65</u>
BOND PURPOSE			
Traffic Improvement	-	-	3,910,000.00
Municipal Arts	-	-	40,000.00
School Improvements	-	-	3,959,263.17
Administration	-	203,716.88	202,970.48
TOTAL - 1993 BOND PROJECT FUND	-	<u>203,716.88</u>	<u>8,112,233.65</u>

**CITY OF ATLANTA
1994 BUDGET
DEBT SERVICE FUNDS**

The Bond Sinking Funds are legally required accounting entities to insure the allocation of principal and interest payments due for the protection of the bondholders. The money for these funds is raised through a special City Bond Tax levy against real and personal property. The millage associated with this levy is determined as the rate which will allow the City to make principal and interest payments for the upcoming fiscal year. The funds raised through this tax levy are to be used only for the retirement of City and Board of Education outstanding bond issues.

There is provision for appropriation to sinking funds to allow the City to make principal and interest payments to the paying agent on a timely basis as the amounts become due. The interest payments are due semi-annually, requiring payment by the City before the receipt from Fulton County of the tax revenues. Therefore, it is necessary to maintain reserves that allow the City to make these interest payments when they are due.

In 1987, the City established the 1987 Bond Sinking Fund in order to separately account for all proceeds connected with the general obligation bond issue for that year. Each year thereafter until 1990 individual funds were established to account for debt service associated with each annual bond issue. In 1990, it was decided to account for each annual general obligation bond issue's debt service separately within the Bond Sinking Fund.

In 1989 the Refunding Bond Fund was established to account for the debt service associated with the refunding of various outstanding general obligation bond issues at lower interest rates.

Current levies for the City and the Board of Education are .21 mills and 1.11 mills, respectively.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>Variance</u>	<u>% Change</u>
DEBT SERVICE FUNDS				
Bond Sinking Fund	32,425,188.27	40,686,198.12	8,261,009.85	25.5
1987 Bond Sinking Fund	726,700.00	-	(726,700)	-
1988 Bond Sinking Fund	597,600.00	-	(597,600)	-
1989 Bond Sinking Fund	540,000.00	-	(540,000)	-
1989 Refunding Bond Fund	<u>1,129,550.00</u>	<u>1,600,750.00</u>	<u>471,200</u>	<u>41.7</u>
TOTAL - DEBT SERVICE FUNDS	<u>35,419,038.27</u>	<u>42,286,948.12</u>	<u>6,867,909.85</u>	<u>19.4</u>

**CITY OF ATLANTA
1994 BUDGET
1D51 - BOND SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Recelpts	1993 Recelpts	1994 Anticipations
TAXES:			
611101 Taxes, Current - Property	7,771,198.63	11,713,166.10	11,596,034.00
611201 Taxes, Prior Year - Property	<u>591,770.89</u>	<u>524,443.51</u>	<u>462,000.00</u>
Total Taxes	8,362,969.52	12,237,609.61	12,058,034.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	1,069,265.71	780,780.35	-
669101 Recover Erroneous Payment	-	-	-
666001 Gain-Sale of Investment	<u>-</u>	<u>1,593,207.55</u>	<u>-</u>
Total Miscellaneous Revenues	1,069,265.71	2,373,987.90	-
OTHER FINANCING SOURCES:			
693102 Premium on Bonds Sold	-	434.82	-
693105 Bond Proceeds, Refunding	-	34,448,312.64	-
693103 Accrued Interest, Sale of Bonds	-	347,747.00	-
693501 Debt Service Library, Fulton County	<u>1,528,920.00</u>	<u>1,541,560.00</u>	<u>1,560,980.00</u>
Total Other Financing Sources	<u>1,528,920.00</u>	<u>36,338,054.46</u>	<u>1,560,980.00</u>
Total Recelpts - Bond Sinking Fund	<u><u>10,961,155.23</u></u>	<u><u>50,949,651.97</u></u>	<u><u>13,619,014.00</u></u>
Cash and Securities Available January 1, 1994			<u>27,067,184.12</u>
GRAND TOTAL - BOND SINKING FUND			<u><u>40,686,198.12</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Finance	-	-	-
Non-Departmental	<u>9,630,562.92</u>	<u>46,783,584.12</u>	<u>40,686,198.12</u>
TOTAL - BOND SINKING FUND	<u><u>9,630,562.92</u></u>	<u><u>46,783,584.12</u></u>	<u><u>40,686,198.12</u></u>
MAJOR ACCOUNT GROUP			
Intergovernmental and Interfund Payments	3,020,959.37	1,955,274.64	1,600,750.00
Debt Service Expenses	6,609,603.55	44,828,309.48	13,822,379.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>25,263,069.12</u>
TOTAL - BOND SINKING FUND	<u><u>9,630,562.92</u></u>	<u><u>46,783,584.12</u></u>	<u><u>40,686,198.12</u></u>

**CITY OF ATLANTA
1994 BUDGET
1D53 - 1987 BOND SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>
Total Receipts - 1987 Bond Sinking Fund	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>-</u>
GRAND TOTAL - 1987 BOND SINKING FUND			<u>-</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>
TOTAL - 1987 BOND SINKING FUND	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>
MAJOR ACCOUNT GROUP			
Debt Service Expenses	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>
TOTAL - 1987 BOND SINKING FUND	<u>735,983.36</u>	<u>262,358.10</u>	<u>-</u>

**CITY OF ATLANTA
1994 BUDGET
1D54 - 1988 BOND SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Recelpts	1993 Recelpts	1994 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>594,288.03</u>	<u>297,470.98</u>	<u>-</u>
Total Recelpts - 1988 Bond Sinking Fund	<u><u>594,288.03</u></u>	<u><u>297,470.98</u></u>	<u><u>-</u></u>
Cash and Securities Available January 1, 1994			<u>-</u>
GRAND TOTAL - 1988 BOND SINKING FUND			<u><u>-</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>594,288.03</u>	<u>297,470.98</u>	<u>-</u>
TOTAL - 1988 BOND SINKING FUND	<u><u>594,288.03</u></u>	<u><u>297,470.98</u></u>	<u><u>-</u></u>
MAJOR ACCOUNT GROUP			
Debt Service Expenses	<u>594,288.03</u>	<u>297,470.98</u>	<u>-</u>
TOTAL - 1988 BOND SINKING FUND	<u><u>594,288.03</u></u>	<u><u>297,470.98</u></u>	<u><u>-</u></u>

**CITY OF ATLANTA
1994 BUDGET
1D55 - 1989 BOND SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Receipts	1993 Receipts	1994 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>536,174.29</u>	<u>268,679.94</u>	<u>-</u>
TOTAL - 1989 BOND SINKING FUND	<u><u>536,174.29</u></u>	<u><u>268,679.94</u></u>	<u><u>-</u></u>
Cash and Securities Available January 1, 1994			<u>-</u>
GRAND TOTAL - 1989 BOND SINKING FUND			<u><u>-</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>536,174.29</u>	<u>268,679.94</u>	-
TOTAL - 1989 BOND SINKING FUND	<u><u>536,174.29</u></u>	<u><u>268,679.94</u></u>	<u><u>-</u></u>
MAJOR ACCOUNT GROUP			
Debt Service Expenses	<u>536,174.29</u>	<u>268,679.94</u>	<u>-</u>
TOTAL - 1989 BOND SINKING FUND	<u><u>536,174.29</u></u>	<u><u>268,679.94</u></u>	<u><u>-</u></u>

**CITY OF ATLANTA
1994 BUDGET
1D56 - 1989 REFUNDING BOND FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE	1992 Recelpts	1993 Recelpts	1994 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Req.	<u>1,154,513.69</u>	<u>1,126,765.62</u>	<u>1,600,750.00</u>
Total Recelpts - 1989 Refunding Bond Fund	<u><u>1,154,513.69</u></u>	<u><u>1,126,765.62</u></u>	<u><u>1,600,750.00</u></u>
Cash and Securities Available January 1, 1994			<u> -</u>
TOTAL - 1989 REFUNDING BOND FUND			<u><u>1,600,750.00</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>1,154,513.69</u>	<u>1,126,765.62</u>	<u>1,600,750.00</u>
TOTAL - 1989 REFUNDING BOND FUND	<u><u>1,154,513.69</u></u>	<u><u>1,126,765.62</u></u>	<u><u>1,600,750.00</u></u>
MAJOR ACCOUNT GROUP			
Debt Service Expenses	<u>1,154,513.69</u>	<u>1,126,765.62</u>	<u>1,600,750.00</u>
TOTAL - 1989 REFUNDING BOND FUND	<u><u>1,154,513.69</u></u>	<u><u>1,126,765.62</u></u>	<u><u>1,600,750.00</u></u>

**CITY OF ATLANTA
1994 BUDGET
1E21 - SPECIAL ASSESSMENT FUND**

This fund accounts for the resources for various public improvements which are financed through assessments to individual property owners. Such improvements include street and sidewalk paving, curb and gutter projects, property demolition and clearance and the construction of lateral sewers.

Funding for 1994 is \$78,743 less than in 1993. Planned activity in 1994 is similar to that occurring in 1993.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Special Assessment Fund	2,318,678.66	2,239,935.85	(3.40)

RECEIPTS AND ANTICIPATIONS

SOURCE	<u>1992 Receipts</u>	<u>1993 Receipts</u>	<u>1994 Anticipations</u>
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	6.23	-	-
663101 Sewer Assessment, Lat. Entrance	73,318.46	50,008.01	-
663102 Sewer Assessment, Prior	-	6,340.74	-
663103 Sewer Assessment, Lat. Entrance	39,080.10	31,292.64	-
663201 Paving Assessment, Current	5,518.74	2,283.22	-
663202 Paving Assessment, Prior	-	-	465,589.33
663203 Curb/Sidewalk/Gutter Assessment, Current	2,591.83	2,774.13	-
663204 Curb/Sidewalk/Gutter Assessment, Prior	-	1,069.97	192,070.08
663302 Clearance Property, Prior	-	-	15,895.32
663303 Demolition of Buildings and Structures	24,380.37	31,281.09	1,698,770.62
663304 Demolition of Buildings and Structures, Prior	12,171.09	13,993.85	739,313.64
663901 Interest, Sewer Assessment	17,340.74	13,413.29	-
663902 Interest, Paving Assessment	2,727.11	911.98	-
663903 Interest, Curb/Sidewalk/Gutters	1,375.48	1,184.40	-
663905 Interest, Demolition	7,430.28	9,642.99	7,430.28
666001 Gain, Sale of Investments	21.90	-	-
692401 Oper Trans FM Fund 3P01	-	-	-
Total Receipts - Special Assessment Fund	<u>185,962.33</u>	<u>164,196.31</u>	<u>3,119,069.27</u>
Cash and Securities Available January 1, 1994			-
Due To General Fund			<u>(879,133.42)</u>
GRAND TOTAL - SPECIAL ASSESSMENT FUND			<u>2,239,935.85</u>

**CITY OF ATLANTA
1994 BUDGET
1E21 - SPECIAL ASSESSMENT FUND**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Planning and Development	-	-	-
Public Works	-	-	534,593.13
Non-Departmental	3,304.94	8,677.49	1,584,345.52
Housing	<u>371,714.11</u>	<u>691,803.51</u>	<u>120,997.20</u>
TOTAL - SPECIAL ASSESSMENT FUND	<u>375,019.05</u>	<u>700,481.00</u>	<u>2,239,935.85</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	375,019.05	700,481.00	122,172.20
Capital Expense	-	-	533,418.13
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>1,584,345.52</u>
TOTAL - SPECIAL ASSESSMENT FUND	<u>375,019.05</u>	<u>700,481.00</u>	<u>2,239,935.85</u>

1994 PROPRIETARY FUNDS BUDGET

The Proprietary Funds group is one of the three fund groups of the city and consists of enterprise activities which are self-supported by user charges or fees.

The Aviation Funds account for the accumulation of income and disbursement of funds connected with the operation and construction of the Hartsfield Atlanta International Airport. Income of these funds is derived primarily from leases and use agreements with airlines, a principal concessionaire for the terminal facility and parking operations.

The Water and Sewer Funds were established to account for all financial transactions associated with the operation, development and maintenance of the City's expansive water and sewer infrastructure system. The system is financed by user charges for water and sewer services.

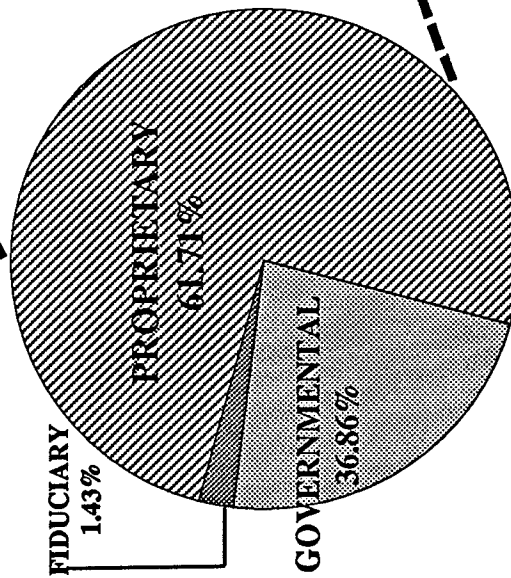
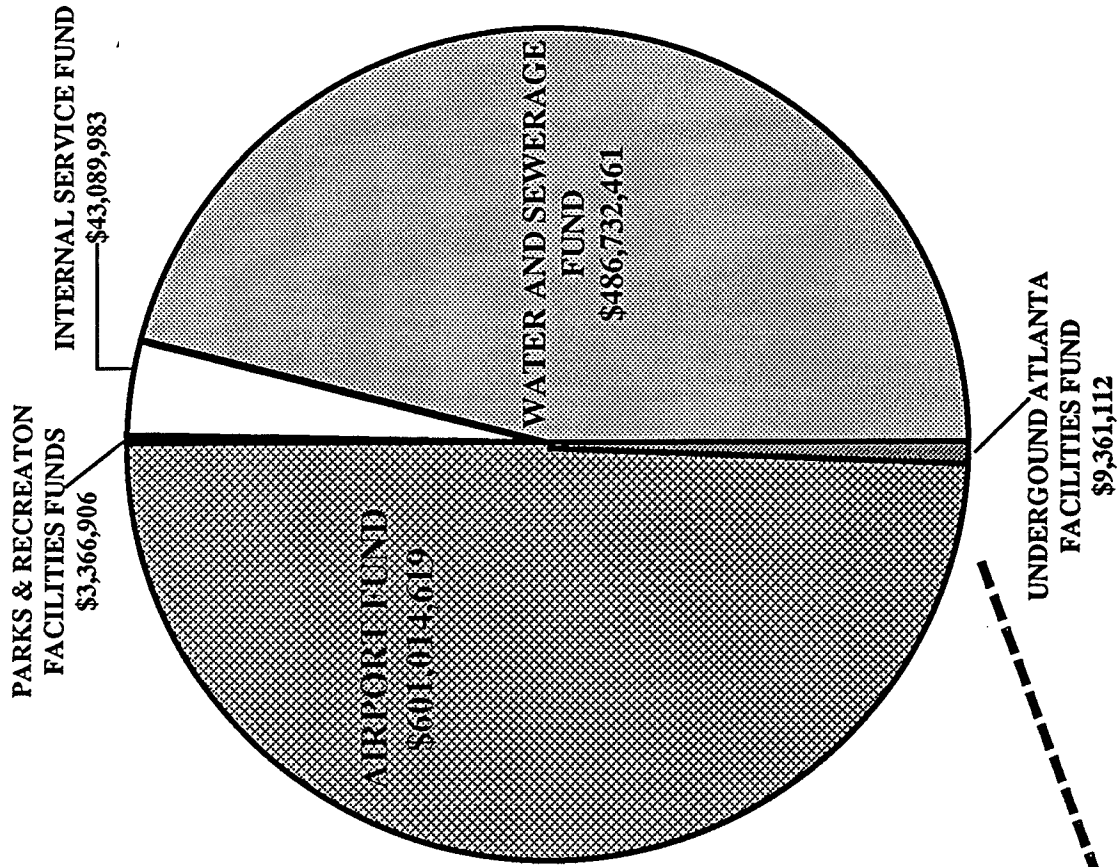
The Parks Facilities Funds were created to account for the Cyclorama restoration project. Currently, the Cyclorama is the only activity being financed, but it is envisioned that these funds will be used to account for other Parks and Recreational enterprise activities in the future. The Cyclorama is supported by user fees and a General Fund subsidy which is necessary to meet debt service requirements.

The Internal Service Fund consists of the activities of the Bureau of Motor Transport Services, and the Bureau of Management Information Systems, which provide services to using city agencies or departments. Users are assessed charges that are designed to cover service costs.

The Underground Atlanta Facilities Revenue Fund was established in 1989 to account for transactions associated with the public operations of the Underground Atlanta facilities and the parking decks.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Airport Funds:			
Airport Revenue Fund	114,231,607	127,580,399	11.69
Airport Sinking Fund #2	81,823,717	69,174,439	(15.46)
Airport Facilities Revenue Bonds Sinking Fund	146,747,017	132,798,558	(9.50)
Airport Facilities Revenue Bond Construction Fund-Series 1990	177,102,150	50,212,030	(71.65)
Airport Renewal & Extension Fund	<u>213,807,509</u>	<u>221,249,193</u>	<u>3.48</u>
Total Airport Funds	733,712,000	601,014,619	(18.09)
Water and Sewerage Funds:			
Water and Sewerage Revenue Fund	107,254,995	125,335,876	16.86
Water and Sewerage Sinking Fund	60,668,502	13,302,044	(78.07)
1993 Water and Sewerage Construction Fund	-	210,267,915	-
Water and Sewerage Construction Fund	6,462,900	6,563,763	1.56
Water and Sewerage Renewal & Extension Fund	<u>139,448,440</u>	<u>131,262,864</u>	<u>(5.87)</u>
Total Water and Sewerage Funds	313,834,837	486,732,462	55.09
Parks and Recreation Facilities Funds:			
Parks and Recreation Facilities Revenue Fund	808,352	757,911	(6.24)
Parks and Recreation Facilities Revenue Bond Sinking Fund	758,774	750,477	(1.09)
Parks and Recreation Facilities Renewal & Extension Fund	<u>2,033,893</u>	<u>1,858,518</u>	<u>(8.62)</u>
Total Parks and Recreation Facilities Funds	3,601,019	3,366,906	(6.50)
Internal Service Fund	44,990,805	43,089,983	(4.22)
Underground Atlanta Facilities Revenue Fund	<u>7,702,454</u>	<u>9,361,112</u>	<u>21.53</u>
TOTAL - PROPRIETARY FUNDS	<u>1,103,841,115</u>	<u>1,143,565,082</u>	<u>3.6</u>

PROPRIETARY FUNDS **\$1,143,565,081**



AIRPORT FUNDS

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Airport Revenue Fund	114,231,607	127,580,399	11.69
Airport Sinking Fund #2	81,823,717	69,174,439	(15.46)
Airport Facilities Revenue Bond Construction Fund	177,102,150	50,212,030	(71.65)
Airport Facilities Revenue Bonds Sinking Fund	146,747,017	132,798,558	(9.50)
Airport Renewal and Extension Fund	<u>213,807,509</u>	<u>221,249,193</u>	<u>3.48</u>
TOTAL - Airport Funds	<u>733,712,000</u>	<u>601,014,619</u>	<u>(18.09)</u>

AIRPORT REVENUE FUND

This fund was created by ordinance, adopted November 30, 1955, to receive and disburse all airport revenues, which primarily consist of landing fees, rental of airport property, and concession income. The authorizing ordinance specified that the Airport Revenue Fund receipts shall first be used to pay the reasonable and necessary cost of operating, maintaining, and repairing the airport. Remaining funds are used first for debt service requirements (through the Airport Sinking Funds) and then for improvements to airport facilities (through the Airport Renewal and Extension Fund).

Airport Revenue Fund Budget (In Millions)

REVENUES				EXPENDITURES			
	1993	1994	%		1993	1994	%
	ACTUAL	ESTIMATED	CHANGE		ACTUAL	ESTIMATED	CHANGE
Rentals & Concessions	103.4	94.4	(8.70)	Personnel Services	20.9	22.8	9.1
Landing Fees	25.0	24.8	(.80)	Other Current Oper. Exp.	16.8	19.0	13.1
Other Income	<u>9.0</u>	<u>8.4</u>	<u>(6.67)</u>	Internal Service Expense	7.5	7.3	(2.7)
				Debt Service Expenses	50.8	42.2	(16.9)
				Reserve for Appropriation	<u>-</u>	<u>36.3</u>	<u>n/a</u>
TOTAL	<u>137.4</u>	<u>127.6</u>	<u>(7.13)</u>	TOTAL	<u>96.0</u>	<u>127.6</u>	<u>32.9</u>

Anticipated Revenue for 1994 is less than 1993 actual receipts because of the \$8.0 million concessions settlement from Dobbs-Paschal Midfield Corporation in 1993.

The 9.1% increase in Personnel Services is due to the net creation of fifteen (15) Aviation positions, an additional fifteen (15) Police positions and the incremental impact of the 6% Cost of Living Adjustment granted in the second quarter of 1993. The Current Operating Expenses increase is due to additional security for the Concourse E facility and prior years carry forward for outstanding commitments such as the AGTS operating and maintenance requirements, the Comprehensive Trade Development Initiative, the gate guard contract and concession's consultants. Debt Service has decreased due to the defeasance of the Prior Lien Bonds.

**CITY OF ATLANTA
1994 BUDGET
AIRPORT FUNDS**

RETIREMENT OF DEBT FUNDS

The Airport Sinking Fund #2 and the Airport Facilities Revenue Bonds Sinking Fund account for interest and principal payments as well as a sinking fund reserve for the service and retirement of various debt instruments issued in the course of improvements to the Atlanta Hartsfield International Airport.

CAPITAL IMPROVEMENT FUNDS

The Airport Renewal and Extension Fund accounts for the disbursements of funds received from the Airport Revenue Fund to be used for replacements, additions, extensions, and improvements at the William B. Hartsfield Atlanta International Airport. The major projects currently being funded are: (1) concession expansion for the concourses; (2) the Atrium; (3) Taxiway E and holding pads; (4) land acquisitions for a commuter runway; (5) replacement of runway surface improvements, replacement of airport pavement; (6) Automobile parking expansion; (7) renovation of field maintenance building; (8) fuel spill containment facility; and (9) shuttle parking lot.

Airport Facilities Revenue Fund Construction Fund, Series 1990, accounts for the disbursements of funds received from the proceeds of the Series 1990 bond issuance. The proceeds of the bond sale were in excess of \$319,000,000 and added to the budget after its adoption. The major projects funded are: (1) the construction of Concourse E, (2) improvements to the taxiway and fuel systems, (3) the extension to Concourse E of the automated guideway transit system for transporting passengers at the airport, (4) expansion of the baggage claim area of the Central Passenger Terminal Complex, (5) the acquisition of land for a new commuter runway, and (6) Delta and AATC tenant finishes equipment and systems cost.

	<u>Airport Revenue Fund</u>	<u>Airport Renewal and Extension Fund</u>	<u>Airport Sinking Fund No. 2</u>	<u>Airport Facilities Revenue Bonds Sinking Fund</u>	<u>Airport Facilities Revenue Bond Const. Fund</u>	<u>Total</u>
SUMMARY OF 1994 ESTIMATED RECEIPTS						
MAJOR ACCOUNT GROUP						
Intergovernmental Revenues	-	38,334,705	-	-	-	38,334,705
Charges for Services	8,436,906	-	-	-	-	8,436,906
Miscellaneous Revenues	119,143,493	-	-	-	-	119,143,493
Other Financing Sources	-	-	-	42,137,349	-	42,137,349
Total Estimated Receipts	127,580,399	38,334,705	-	42,137,349	-	208,052,453
Cash and Securities						
Available January 1, 1994	-	182,914,488	69,174,439	90,661,209	50,212,030	392,962,166
TOTAL- AVIATION FUNDS	<u>127,580,399</u>	<u>221,249,193</u>	<u>69,174,439</u>	<u>132,798,558</u>	<u>50,212,030</u>	<u>601,014,619</u>

SUMMARY OF 1994 APPROPRIATIONS						
Personnel Expenses	22,804,193	3,155,405	-	-	-	25,959,598
Other Current Oper. Expenses	19,025,548	26,962,733	-	-	8,678,267	54,666,548
Internal Service Expenses	7,279,200	47,125	-	-	-	7,326,325
Capital Expenses	-	144,930,404	-	-	41,433,754	186,364,158
Debt Service Expenses	42,138,749	-	-	58,225,811	-	100,364,560
Reserve for Appropriation	36,332,709	46,153,526	69,174,439	74,572,747	100,009	226,333,430
TOTAL- AVIATION FUNDS	<u>127,580,399</u>	<u>221,249,193</u>	<u>69,174,439</u>	<u>132,798,558</u>	<u>50,212,030</u>	<u>601,014,619</u>

**CITY OF ATLANTA
1994 BUDGET
2H01 - AIRPORT REVENUE FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
LICENSES AND PERMITS:			
622201 Permits, Car for Hire	1,190.00	1,460.00	-
CHARGES FOR SERVICES:			
641304 Telephone Usage	232.94	11.32	-
641305 Insurance Premiums	228,860.88	262,912.56	260,283
641401 Maps, Codes, Records	611,407.39	127,292.91	-
641406 Sale of Timber	-	25,501.00	-
642104 Police Service, Airlines	621,710.06	1,028,451.64	1,173,250
642201 Fire Service, Airlines	1,733,636.02	2,900,793.63	2,871,785
642202 Fire Service, Ambulance	11,801.60	9,841.64	-
646101 Checkpoint Security Charges	428,354.82	272,486.57	419,830
646102 Maintenance Services	-	-	-
646103 AGTS Operations	2,701,552.39	3,381,087.92	3,711,758
646104 Sale of Security Items	<u>81,117.01</u>	<u>77,007.50</u>	<u>-</u>
Total Charges for Services	6,418,673.11	8,085,386.69	8,436,906
FINES AND FORFEITS:			
652104 FIFA Costs and Penalties	35,987.54	-	-
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	1,267,114.07	483,246.20	-
662101 Land Rentals, General	1,025,642.26	1,300,957.52	1,287,948
662102 Land Rentals, Airlines	2,166,614.65	2,141,587.63	2,034,065
662103 Land Rentals, FBO	109,053.15	125,294.28	124,042
662104 Land Rentals, AIP Airlines	518,539.45	576,691.04	529,155
662105 Land Rentals, AIP Others	170,940.36	178,074.65	176,220
662202 CPTC, Airlines	1,736,393.59	2,373,906.37	5,764,115
662203 CPTC, Other Tenants	3,572,314.04	3,483,967.28	3,449,128
662204 CPTC Apron, Airlines	2,456,229.57	1,412,188.41	1,698,200
662205 CPTC Apron, Others	509,048.04	509,048.04	-
662206 CPTC, Tenant Finishes, Airlines	5,796,229.30	5,641,850.71	4,393,500
662207 CPTC, Tenant Finishes, Other Tenants	1,997,783.64	1,629,392.08	1,985,940
662208 Other Building Rent, Airlines	6,714,924.56	6,023,521.40	5,916,240
662209 Other Building Rent, Other Tenants	2,497,217.09	3,071,788.89	3,041,071
662211 CPTC, Tenant Finishes, Fuel Farm	437,819.20	525,376.14	522,146
662312 Public Telephones	35,148.81	53,743.60	53,206
662321 CPTC, Principal	23,654,987.15	31,149,630.09	22,070,000
662323 CPTC Car Rental	12,295,698.98	14,085,104.11	13,944,253
662324 CPTC, Other	5,210.60	5,355.38	5,486

**CITY OF ATLANTA
1994 BUDGET
2H01 - AIRPORT REVENUE FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS : (Continued)			
662325 CPTC, Public Parking	25,888,048.21	28,318,369.30	26,698,389
662326 CPTC, Ground Trans.	547,987.95	663,711.92	657,075
662331 Reg Landing Fees	6,274,778.48	6,907,436.19	6,838,362
662332 AIP Landing Fees	6,674,479.75	7,328,115.81	7,254,835
662333 AIP No. 2 Landing Fees	9,562,581.51	10,248,581.13	10,146,095
662334 Itinerant & Charter	610,312.58	559,618.17	554,022
666001 Gain, Sale of Investments	263,301.38	306,023.91	-
669101 Recover Erroneous Payment	1,229.74	75,868.30	-
669102 Recover Train/Travel Cost	7,269.74	1,012.36	-
669106 Recover on Pur/Dir Exp	<u>100.00</u>	<u>-</u>	<u>-</u>
Total Miscellaneous	116,796,997.85	129,179,460.91	119,143,493
OTHER FINANCING SOURCES:			
691101 Sale Of Equipment	-	151,685.65	-
691103 Comp. for Loss-Fix .Asset	<u>7,167.91</u>	<u>20,324.36</u>	<u>-</u>
Total Other Financing Sources	<u>7,167.91</u>	<u>172,010.01</u>	<u>-</u>
GRAND TOTAL - AIRPORT REVENUE FUND	<u>123,260,016.41</u>	<u>137,438,317.61</u>	<u>127,580,399</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Executive Office (COO)	41,239.12	33,351.89	39,846
Law	127,632.92	138,900.85	186,576
Finance	101,577.02	104,370.22	217,705
Aviation	17,319,266.60	22,774,404.77	25,079,591
Fire Service	8,344,937.90	8,961,742.78	9,658,896
Police Services	4,911,186.61	5,354,002.64	6,223,723
Non-Departmental	<u>57,881,538.26</u>	<u>58,597,081.84</u>	<u>86,174,062</u>
TOTAL - AIRPORT REVENUE FUND	<u>88,727,378.43</u>	<u>95,963,854.99</u>	<u>127,580,399</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	18,820,948.23	20,867,078.48	22,804,193
Other Current Operating Expense	12,147,523.94	16,790,120.02	19,025,548
Loans/ Adv/Invest/Losses	-	91.84	-
Internal Service Expense	6,365,115.71	7,471,767.15	7,279,200
Debt Service Expenses	51,393,790.55	50,834,797.50	42,138,749
Reserve for Appropriation	-	-	<u>36,332,709</u>
TOTAL - AIRPORT REVENUE FUND	<u>88,727,378.43</u>	<u>95,963,854.99</u>	<u>127,580,399</u>

**CITY OF ATLANTA
1994 BUDGET
2H21 - AIRPORT RENEWAL AND EXTENSION FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL:			
631101 Federal Grants/Entitlements			
U. S. DOT, FAA-AIP 07	3,712,902.00	-	-
U. S. DOT, FAA-AIP 09	3,901,743.00	-	-
U. S. DOT, FAA-AIP 10	6,942.00	-	210,001.00
U. S. DOT, FAA-AIP 11	7,801,511.00	1,540,743.00	-
U. S. DOT, FAA-AIP 12	9,468,622.00	9,126,307.00	2,376,046.00
U. S. DOT, FAA-AIP 15	1,369,317.00	2,547,338.00	-
U. S. DOT, FAA-AIP 14	-	658,617.00	-
U. S. DOT, FAA-AIP 13	367,449.00	-	-
U. S. DOT, FAA-AIP 16	5,514.00	5,276,352.00	16,502,438.00
U. S. DOT, FAA-AIP 18	-	1,016,982.00	1,308,092.00
U.S. DOT, FAA-AIP 19	<u>-</u>	<u>-</u>	<u>17,768,128.00</u>
Sub Total	26,634,000.00	20,166,339.00	38,164,705.00
633101 Local Grants/Entitlements			
U.S. Dept. of Comm. (EDA)			
#04-01-03041, DOA	<u>-</u>	<u>-</u>	<u>170,000.00</u>
Total Intergovernmental	26,634,000.00	20,166,339.00	38,334,705.00
CHARGES FOR SERVICES:			
641401 Maps, Codes, Records	<u>256.50</u>	<u>70.00</u>	<u>-</u>
Total Charges for Services	256.50	70.00	-
FINES AND FORFEITS:			
652103 Bonds Forfeited, Collected	<u>-</u>	<u>500.00</u>	<u>-</u>
Total Fines and Forfeits	-	500.00	-
MISCELLANEOUS:			
661001 Interest Earnings	12,466,051.89	4,412,980.29	-
662101 Land Rentals, General	1,100.00	1,200.00	-
666001 Gain, Sale of Investments	1,112,295.51	3,118,938.27	-
669101 Recover Erroneous Payment			
Non-Sponsored Revenues	-	315.00	-
U. S. DOT, FAA-AIP 07	6,590.22	-	-
U.S. DOT, FAA-AIP 11	785.00	2,250.00	-
U.S. DOT, FAA-AIP 12	18,500.00	8,011.40	-
U.S. DOT, FAA, W. Fayetteville RD Acquisition	-	607.84	-
U.S. DOT, FAA-AIP 16	<u>-</u>	<u>1,897.00</u>	<u>-</u>
Sub Total	25,875.22	13,081.24	-
669102 Recover Training/Travel Cost	<u>1,067.15</u>	<u>-</u>	<u>-</u>
Total Miscellaneous	13,606,389.77	7,546,199.80	-

**CITY OF ATLANTA
1994 BUDGET
2H21 - AIRPORT RENEWAL AND EXTENSION FUND**

RECEIPTS AND ANTICIPATIONS (Continued)

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
691102 Sale of Land and Structures			
Non-Sponsored Revenues	1,251,309.83	-	-
U.S. DOT Property Disposition Proceeds, Grants	-	220,266.30	-
Total Other Financing Sources	<u>1,251,309.83</u>	<u>220,266.30</u>	<u>-</u>
Total Receipts - Airport Renewal & Extension Fund	<u>41,491,956.10</u>	<u>27,933,375.10</u>	<u>38,334,705.00</u>
Cash and Securities Available, January 1, 1994			182,914,487.77
GRAND TOTAL - AIRPORT RENEWAL & EXTENSION FUND			<u>221,249,192.77</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT MAJOR ACCOUNT GROUP	1992 Expenditures	1993 Expenditures	1994 Appropriations
Law	14,555,161.09	13,755,500.04	34,716,014.61
Finance	-	4,568.00	7,142.35
Aviation	45,086,174.00	45,865,021.71	140,335,666.35
Fire Services	585,365.92	141,796.11	4,854,781.20
Police Services	319,964.60	174,672.51	452,968.00
Non-Departmental	<u>11,852,379.83</u>	<u>576,716.26</u>	<u>40,882,620.26</u>
TOTAL - AIRPORT RENEWAL & EXTENSION FUND	<u>72,399,045.44</u>	<u>60,518,274.63</u>	<u>221,249,192.77</u>
Personnel Expenses	1,602,822.80	1,774,877.90	3,155,405.15
Other Current Operating Expense	16,787,134.93	6,361,130.00	26,962,733.04
Loans/Adv/Invest/Losses	-	1,262.13	-
Internal Service Expense	29,742.27	34,584.10	47,125.19
Capital Expenses	53,979,345.44	52,346,420.50	144,930,403.93
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>46,153,525.46</u>
TOTAL - AIRPORT RENEWAL & EXTENSION FUND	<u>72,399,045.44</u>	<u>60,518,274.63</u>	<u>221,249,192.77</u>

**CITY OF ATLANTA
1994 BUDGET
2H24 - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Recelpts	1993 Recelpts	1994 Anticipations
INTERGOVERNMENTAL:			
631101 Federal Grants/Entitlements U.S. DOT, FAA-AIP 17	-	741,802.00	-
MISCELLANEOUS:			
661001 Interest Earnings	11,592,670.99	149,744.79	-
666001 Gain, Sale of Investments	3,824,454.07	5,925,866.28	-
669101 Recover Erroneous Payments	<u>712,565.66</u>	<u>352,545.57</u>	<u>-</u>
Total Miscellaneous	16,129,690.72	6,428,156.64	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	-	-	-
693103 Accrued Int Sale of Bonds	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	-	-	-
Total Recelpts - Airport Facilities Revenue Bond Construction Fund	<u>16,129,690.72</u>	<u>7,169,958.64</u>	<u>-</u>
Cash and Securities Available, January 1, 1994			<u>50,212,030.34</u>
GRAND TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND			<u>50,212,030.34</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Aviation	95,891,056.15	114,753,923.80	50,112,021.30
Non-Departmental	<u>19,306,155.00</u>	<u>19,306,155.00</u>	<u>100,009.04</u>
TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND	<u>115,197,211.15</u>	<u>134,060,078.80</u>	<u>50,212,030.34</u>
MAJOR ACCOUNT GROUP			
Other Operating Expenses	13,418,815.39	11,618,980.22	8,678,267.28
Capital Expenses	82,472,240.76	103,134,943.58	41,433,754.02
Debt Service Expenses	19,306,155.00	19,306,155.00	-
Reserve for Appropriations	<u>-</u>	<u>-</u>	<u>100,009.04</u>
TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND	<u>115,197,211.15</u>	<u>134,060,078.80</u>	<u>50,212,030.34</u>

**CITY OF ATLANTA
1994 BUDGET
2H52 - AIRPORT SINKING FUND NO. 2**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	8,444,524.85	199,840.59	-
666001 Gain, Sale of Investments	<u>837,868.06</u>	<u>1,975.50</u>	<u>-</u>
Total Miscellaneous Revenues	9,282,392.91	201,816.09	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>12,974,173.00</u>	<u>12,273,380.00</u>	<u>-</u>
Total Receipts - Airport Sinking Fund No. 2	<u>22,256,565.91</u>	<u>12,475,196.09</u>	<u>-</u>
Cash and Securities Available, January 1, 1994			<u>69,174,439.28</u>
TOTAL - AIRPORT SINKING FUND NO. 2			<u>69,174,439.28</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriation
Finance	-	-	-
Non-Departmental	<u>12,935,022.14</u>	<u>12,851,094.25</u>	<u>69,174,439.28</u>
TOTAL - AIRPORT SINKING FUND NO. 2	<u>12,935,022.14</u>	<u>12,851,094.25</u>	<u>69,174,439.28</u>
MAJOR ACCOUNT GROUP			
Debt Service Expense	12,935,022.14	12,851,094.25	-
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>69,174,439.28</u>
TOTAL - AIRPORT SINKING FUND NO. 2	<u>12,935,022.14</u>	<u>12,851,094.25</u>	<u>69,174,439.28</u>

**CITY OF ATLANTA
1994 BUDGET
2H53 - AIRPORT FACILITIES REVENUE BOND SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	8,234,443.97	690,293.65	-
666001 Gain, Sale of Investments	<u>769,147.87</u>	<u>1,113,422.11</u>	<u>-</u>
Total Miscellaneous Revenues	9,003,591.84	1,803,715.76	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>57,725,613.56</u>	<u>57,867,493.00</u>	<u>42,137,349.00</u>
Total Receipts - Airport Facilities Revenue Bond Sinking Fund	<u>66,729,205.40</u>	<u>59,671,208.76</u>	<u>42,137,349.00</u>
Cash and Securities Available, January 1, 1994			<u>90,661,208.84</u>
TOTAL - AIRPORT FACILITIES REVENUE BOND SINKING FUND			<u>132,798,557.84</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>82,257,207.67</u>	<u>57,889,524.00</u>	<u>132,798,557.84</u>
TOTAL - AIRPORT FACILITIES REVENUE BOND SINKING FUND	<u>82,257,207.67</u>	<u>57,889,524.00</u>	<u>132,798,557.84</u>
MAJOR ACCOUNT GROUP			
Loan/Adv/Invest/Losses	60,820.22	-	-
Debt Service Expense	82,196,387.45	57,889,524.00	58,225,811.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>74,572,746.84</u>
TOTAL - AIRPORT FACILITIES REVENUE BOND SINKING FUND	<u>82,257,207.67</u>	<u>57,889,524.00</u>	<u>132,798,557.84</u>

WATER AND SEWERAGE FUNDS

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Water and Sewerage Revenue Fund	107,254,995	125,335,876	16.86
Water and Sewerage Sinking Fund	60,668,502	13,302,044	(78.07)
Water and Sewerage Construction Fund	6,462,900	6,563,763	1.56
Water and Sewerage Renewal & Extension Fund	139,448,440	131,262,864	(5.87)
Water & Sewerage 1993 Construction Fund	<u>-</u>	<u>210,267,915</u>	<u>N/A</u>
TOTAL - Water and Sewerage Funds	<u>313,834,837</u>	<u>486,732,462</u>	<u>55.09</u>

WATER AND SEWERAGE REVENUE FUND

This fund was created by ordinance January 1, 1966, to account for the operations of Water, Sewer and Water Pollution Control activities. All revenues from sources applicable to these operations and all expenditures for the operation of these facilities are recorded in this fund.

Water and Sewerage Revenue Fund Budget (In Millions)

REVENUES				EXPENDITURES			
	1993	1994	%		1993	1994	%
	ACTUAL	ESTIMATED	CHANGE		ACTUAL	ESTIMATED	CHANGE
Sale of Water	62.4	68.3	9.4	Personnel Expenses	44.2	49.4	11.8
Sewer Service Charge	36.6	42.9	17.2	Other Current Operating			
Other Income	24.4	13.6	(44.3)	Expenses	24.3	28.2	16.1
SUB-TOTAL	123.4	124.8	1.1	Internal Service Exp.	12.7	12.8	.8
Cash Forward	.5	.5	N/A	Intergovt./Interfund	1.4	5.2	271.4
TOTAL	123.9	125.3	1.1	Debt Service	7.4	1.8	(75.7)
				Reserve for Appropriation	-	27.9	N/A
				TOTAL	90.00	125.3	39.2

The Water and Sewerage Revenue Fund Budget for 1994 is \$125.3 million. Anticipated revenues for 1994 reflect a 1.1% increase over 1993 actuals reflecting the second phase of a three year rate increase offset by one time collections from other governments in 1993. The 39.2 percent increase in 1994 budget appropriations over 1993 actual expenditures is largely the results of a large number of vacant positions which were left unfilled from the 1992 VIP retirement program coupled with normal vacancy levels which reduced 1993 actuals. Funding for fines to be paid to the State of Georgia in connection with the C.S.O. construction program and increased chemical cost for the phosphorus reduction program produced a 16.5% increase in Other Current Operating Expenses. Funding for sewer services owed to other governments produces a 271.4% increase in the Intergovernmental/Interfund category. Debt Service expenses will decrease from 1993 actuals by 76% due to the refunding in 1993 of the Series 1985 Water and Sewerage Bonds. The \$27.8 million reserve will be used to cover any additional operating requirements in 1994, while the remaining balance in the fund at year's end will be carried into the Water and Sewerage Renewal and Extension Fund for capital projects.

WATER AND SEWERAGE FUNDS (Continued)

CAPITAL IMPROVEMENT FUNDS

The Water and Sewerage Construction Fund accounts for bond proceeds and grant monies received. In 1993 bonds were issued in the amount of \$252.7 million to fund a portion of the Combined Sewer Overflow facilities, a portion of the Phosphorous reduction program, the Hemphill Pumping Station renovation and Clearwell expansions, construction of the Butler Street Trunk Sewer extension and design of the Lloyd and Orme Street Combined Sewers.

The Water and Sewerage Renewal and Extension Fund receives any year end balance in excess of \$500,000 from the Water and Sewerage Revenue Fund. This Fund is used to make replacements, extensions and improvements to the capital components of the water and sewerage system. The major capital projects contained in this Fund are: the Tanyard Creek C.S.O., Utoy-Greensferry C.S.O., Utoy-North Avenue C.S.O. which are scheduled for completion mid year 1994. The repair of the Orme Street sewer which collapsed in 1993 is funded out of the Renewal and Extension fund along with the design of other planned water, wastewater and sewer projects.

RETIREMENT OF DEBT FUNDS

The Water and Sewerage Sinking Fund accounts for the debt associated with the issuance of revenue bonds for the water and sewerage system. In 1993 the City issued new bonds to partially fund a major capital improvement program, as well as to contribute to the refunding of the 1985 series bonds, in the principal amount of \$252.7 million.

The 1994 debt service requirement for the Water and Sewerage Sinking Fund is \$13.1 million excluding cash and securities for January 1, 1994.

1994 BUDGET WATER AND SEWERAGE FUNDS

	Water and Sewerage Revenue Fund	Water and Sewerage Renewal and Extension Fund	Water and Sewerage Construction Fund	Water and Sewerage Sinking Fund	1993 Water and Sewerage Construction Fund	Total
SUMMARY OF 1994 ESTIMATED RECEIPTS						
MAJOR ACCOUNT GROUP						
Intergovernmental Revenues	2,226,787.00	3,998,520.26	4,076,358.45	-	-	10,301,665.71
Charges for Services	121,709,089.00	2,639,356.30	-	-	-	124,348,445.30
Sales, Recoveries and Other Financing Sources	<u>900,000.00</u>	<u>-</u>	<u>-</u>	<u>13,100,290.00</u>	<u>-</u>	<u>14,000,290.00</u>
Total Estimated Receipts	124,835,876.00	6,637,876.56	4,076,358.45	13,100,290.00	-	148,650,401.01
 Cash and Securities Available January 1, 1994	<u>500,000.00</u>	<u>124,624,987.39</u>	<u>2,487,404.75</u>	<u>201,753.65</u>	<u>210,267,914.95</u>	<u>338,082,060.74</u>
 TOTAL - WATER AND SEWERAGE FUNDS	<u>125,335,876.00</u>	<u>131,262,863.95</u>	<u>6,563,763.20</u>	<u>13,302,043.65</u>	<u>210,267,914.95</u>	<u>486,732,461.75</u>

SUMMARY OF 1994 APPROPRIATIONS						
MAJOR ACCOUNT GROUP						
Personnel Expenses	49,405,923.00	8,231,313.46	250.16	-	232,920.00	57,870,406.62
Other Current Operating Exp.	28,250,397.00	26,557,595.92	130,119.73	-	8,675,264.64	63,613,377.29
Loans/Adv/Invest/Losses	-	-	-	-	-	-
Internal Service Expenses	12,820,686.00	673,141.78	-	-	-	13,493,827.78
Intergovernmental and Interfund Payments	<u>5,238,896.00</u>	<u>950,000.00</u>	<u>-</u>	<u>-</u>	<u>18,440,770.00</u>	<u>24,629,666.00</u>
Capital Expenses	-	82,325,649.25	1,636,747.50	-	159,861,343.67	243,823,740.42
Debt Service Expenses	1,757,836.00	-	-	13,100,290.00	19,124,788.77	33,982,914.77
Reserve for Appropriation	<u>27,862,138.00</u>	<u>12,525,163.54</u>	<u>4,796,645.81</u>	<u>201,753.65</u>	<u>3,932,827.87</u>	<u>49,318,528.87</u>
 TOTAL - WATER AND SEWERAGE FUNDS	<u>125,335,876.00</u>	<u>131,262,863.95</u>	<u>6,563,763.20</u>	<u>13,302,043.65</u>	<u>210,267,914.95</u>	<u>486,732,461.75</u>

**CITY OF ATLANTA
1994 BUDGET
2J01 - WATER AND SEWERAGE REVENUE FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
633201 Local Shared Revenues	411,818.43	3,874,694.53	2,226,787.00
CHARGES FOR SERVICES:			
641401 Maps, Codes, Records	238.84	2,673.50	-
641403 Junk	80,726.44	36,881.55	-
641404 Sale of Sludge	42,055.00	30,388.00	-
645101 WPC Charges, Water Service	61,590,582.60	62,450,878.03	68,334,000.00
645102 WPC Charges, Pipe Inspection	10,005.15	12,830.00	12,702.00
645104 WPC Charges, Water Repairs	15,596.85	14,394.84	-
645107 WPC Charges, Hydraulic Test	11,289.11	6,879.86	-
645211 Sewer Charges, Sewer	37,398,089.39	36,630,270.17	42,864,700.00
645212 Sewer Charges, Inspections	11,353.81	11,545.25	11,063.00
645213 Sewer Charges, Industrial Waste	59,147.31	2,309,408.77	2,000,000.00
645214 Sewer Charges, Repairs	80,398.23	118,311.67	-
645221 OPR Plant Charges, DeKalb County	5,573,211.64	9,582,960.91	6,000,000.00
645222 OPR Plant Charges, Fulton County	1,417,389.12	1,287,050.64	1,093,993.00
645223 OPR Plant Charges, College Park	385,814.87	2,117,048.98	400,000.00
645224 OPR Plant Charges, East Point	1,686,695.08	1,321,165.08	500,000.00
645225 OPR Plant Charges, Forest Park	603,329.78	410,389.56	200,000.00
645226 OPR Plant Charges, Hapeville	<u>407,289.66</u>	<u>295,587.08</u>	<u>292,631.00</u>
Total Charges for Services	109,373,212.88	116,638,663.89	121,709,089.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	899,262.49	416,000.20	-
662201 Building Rentals, General	7,867.50	9,700.00	-
666001 Gain, Sale of Investments	160,043.66	269,508.29	-
669101 Recover Erroneous Payment	29,073.43	37,718.17	-
669102 Recover Training/Travel Cost	<u>3,493.03</u>	<u>677.52</u>	<u>-</u>
Total Miscellaneous Revenues	1,099,740.11	733,604.18	-
OTHER FINANCING SOURCES:			
691101 Sale of Equipment	-	604,827.00	-
691102 Sale of Land & Structures	38.72	-	-
691103 Compensation for Loss - Fixed Asset	208.96	2,309.77	-
692202 Recover Indirect Costs	-	214,980.00	-
693301 DeKalb Share, R. M. Clayton	1,182,840.00	946,272.00	900,000.00
694001 Inventory Usage Recovery	17,765.16	62.12	-
694002 Water/Sewer Service Deposits	<u>446,575.00</u>	<u>390,597.75</u>	<u>-</u>
Total Other Financing Sources	<u>1,647,427.84</u>	<u>2,159,048.64</u>	<u>900,000.00</u>
Total Water and Sewerage Revenue Fund Receipts	<u>112,532,199.26</u>	<u>123,406,011.24</u>	<u>124,835,876.00</u>
Cash and Securities Available January 1, 1994			-
Investment In Cash Pool			<u>500,000.00</u>
TOTAL - WATER AND SEWERAGE REVENUE FUND			<u>125,335,876.00</u>

**CITY OF ATLANTA
1994 BUDGET
2J01 - WATER AND SEWERAGE REVENUE FUND**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Law	176,564.57	198,151.43	232,221.00
Finance	292,896.29	372,362.20	529,145.00
Planning and Development	113,226.00	7,084.00	-
Public Works	27,193,170.21	29,699,259.36	38,202,486.00
Personnel and Human Resources	29,191.86	32,521.35	38,696.00
Water	40,274,647.31	40,909,710.65	45,378,354.00
Non-Departmental	<u>21,927,408.53</u>	<u>18,812,267.12</u>	<u>40,954,974.00</u>
TOTAL - WATER & SEWERAGE REVENUE FUND	<u>90,007,104.77</u>	<u>90,031,356.11</u>	<u>125,335,876.00</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	42,971,307.45	44,237,159.14	49,405,923.00
Other Current Operating Expenses	23,801,023.49	24,285,774.90	28,250,397.00
Loans/Adv/Invest/Losses	-	75.48	-
Internal Service Expenses	13,237,451.02	12,655,634.95	12,820,686.00
Intergovernmental and Interfund Payments	1,215,797.81	1,357,105.11	5,238,896.00
Debt Service Expenses	8,781,525.00	7,495,606.53	1,757,836.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>27,862,138.00</u>
TOTAL - WATER & SEWERAGE REVENUE FUND	<u>90,007,104.77</u>	<u>90,031,356.11</u>	<u>125,335,876.00</u>

CITY OF ATLANTA
1994 BUDGET
2J21 - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. EPA, WPC - C130371-03	-	454,381.00	1,884,066.00
U.S. EPA, WPC - C130498-03	<u>-</u>	<u>-</u>	<u>-</u>
Sub Total	-	454,381.00	1,884,066.00
632101 State Grants/Entitlements			
State of Ga., Water Mains	48,099.63	1,460,074.77	-
633201 Local Shared Revenues			
Non-Sponsored Revenues	1,523,811.64	914,840.22	2,114,454.26
Water Mains, MARTA	<u>33,051.08</u>	<u>-</u>	<u>-</u>
Sub Total	1,556,862.72	914,840.22	2,114,454.26
Total Intergovernmental Revenue	1,604,962.35	2,829,295.99	3,998,520.26
CHARGES FOR SERVICES:			
645103 WPC Charges, Water Mains	881,501.23	1,005,732.71	975,561.00
645105 WPC Charges, Tap/Meter Sales	<u>1,003,437.54</u>	<u>1,393,248.16</u>	<u>1,663,795.30</u>
Total Charges for Services	1,884,938.77	2,398,980.87	2,639,356.30
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	10,572,052.31	3,057,123.45	-
664101 Private Contributions & Donations	6,243.23	1,883.36	-
666001 Gain, Sale of Investments	919,054.81	2,178,181.66	-
669101 Recover Erroneous Payments	2,289,782.33	3,129.20	-
669102 Recover Training/Travel Cost	<u>-</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	13,787,132.68	5,240,317.67	-
OTHER FINANCING SOURCES:			
691103 Comp. for Loss, Fixed Asset	<u>929,216.48</u>	<u>-</u>	<u>-</u>
Total Receipts - Water and Sewerage Renewal and Extension Fund	<u>18,206,250.28</u>	<u>10,468,594.53</u>	<u>6,637,876.56</u>
Cash and Securities Available January 1, 1994			-
Investment In Cash Pool			<u>124,624,987.39</u>
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND			<u>131,262,863.95</u>

CITY OF ATLANTA
1994 BUDGET
2J21 - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Chief Operating Officer and Misc. Offices	37,221.30	29,512.80	67,912.15
Administrative Services	94,456.78	121,148.37	316,972.88
Law	5,375.60	-	4,608.16
Finance	375.00	243,080.41	222,868.59
Public Works	26,824,683.91	32,462,724.32	51,478,950.45
Water	27,057,751.75	17,350,689.34	64,140,638.18
Non-Departmental	<u>486,286.37</u>	<u>536,273.87</u>	<u>15,030,913.54</u>
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND	<u>54,506,150.71</u>	<u>50,743,429.11</u>	<u>131,262,863.95</u>
 MAJOR ACCOUNT GROUP			
Personnel Expenses	6,113,820.19	6,394,011.69	8,231,313.46
Other Current Operating Expenses	18,354,493.25	17,441,317.26	26,557,595.92
Loans/Adv/Invest/Losses	-	896.21	-
Internal Service Expenses	524,687.51	640,684.78	673,141.78
Intergovt/Interfund Expenses	-	-	950,000.00
Capital Expenses	29,513,149.76	26,266,519.17	82,325,649.25
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>12,525,163.54</u>
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND	<u>54,506,150.71</u>	<u>50,743,429.11</u>	<u>131,262,863.95</u>

CITY OF ATLANTA
1994 BUDGET
2J22 - WATER AND SEWERAGE CONSTRUCTION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. EPA, WPC - C130370-05, DWPC	221,675.00	-	617,024.00
U.S. EPA, WPC - C130370-04	-	2,620.00	-
U.S. EPA, WPC - C130444-02, DWPC	<u>-</u>	<u>-</u>	<u>1,885,744.00</u>
Sub Total	221,675.00	2,620.00	2,502,768.00
633101 Local Grants/Entitlements			
DeKalb Share, Three Rivers	-	-	29,679.89
College Park Share, Three Rivers	-	-	668,779.59
East Point Share, Three Rivers	-	-	793,205.48
Forest Park Share, Three Rivers	<u>-</u>	<u>-</u>	<u>81,925.49</u>
Sub Total	<u>-</u>	<u>-</u>	<u>1,573,590.45</u>
Total Intergovernmental Revenue	221,675.00	2,620.00	4,076,358.45
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	<u>213,918.79</u>	<u>98,242.87</u>	<u>-</u>
Total Receipts -			
Water and Sewerage Construction Fund	<u><u>435,593.79</u></u>	<u><u>100,862.87</u></u>	<u><u>4,076,358.45</u></u>
Cash and Securities Available January 1, 1994			<u>2,487,404.75</u>
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND			<u><u>6,563,763.20</u></u>

**CITY OF ATLANTA
1994 BUDGET
2J22 - WATER AND SEWERAGE CONSTRUCTION FUND**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Public Works	867,962.56	-	1,677,004.44
Water	93,500.36	-	89,862.79
Non-Departmental	<u>-</u>	<u>-</u>	<u>4,796,895.97</u>
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND	<u>961,462.92</u>	<u>-</u>	<u>6,563,763.20</u>
 MAJOR ACCOUNT GROUP			
Personnel Expenses	-	-	250.16
Other Current Operating Expenses	758,382.63	-	130,119.73
Capital Expenses	203,080.29	-	1,636,747.50
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>4,796,645.81</u>
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND	<u>961,462.92</u>	<u>-</u>	<u>6,563,763.20</u>

**CITY OF ATLANTA
1994 BUDGET
2J24 - 1993 WATER AND SEWERAGE CONSTRUCTION FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
Cash and Securities Available January 1, 1994			<u>210,267,914.95</u>
TOTAL - 1993 WATER AND SEWERAGE CONSTRUCTION FUND			<u><u>210,267,914.95</u></u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

MAJOR ACCOUNT GROUP	1992 Expenditures	1993 Expenditures	1994 Appropriations
Personnel Expenses	-	-	232,920.00
Other Current Operating Expenses	-	-	8,675,264.64
Intergovt/Interfund Expenses	-	-	18,440,770.00
Capital Expenses	-	-	159,861,343.67
Debt Services Expenses	-	-	19,124,788.77
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>3,932,827.87</u>
TOTAL - 1993 WATER AND SEWERAGE CONSTRUCTION FUND	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>210,267,914.95</u></u>

**CITY OF ATLANTA
1994 BUDGET
2J51 - WATER AND SEWERAGE SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Recelpts	1993 Recelpts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	3,444,324.49	130,763.14	-
666001 Gain-Sale of Investments	<u>-</u>	<u>3,408,441.25</u>	<u>-</u>
Total Misc. Revenues	3,444,324.49	3,539,204.39	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>8,781,525.00</u>	<u>10,374,711.20</u>	<u>13,100,290.00</u>
Total Recelpts - Water and Sewerage Sinking Fund	<u>12,225,849.49</u>	<u>13,913,915.59</u>	<u>13,100,290.00</u>
Cash and Securities Available January 1, 1994			<u>201,753.65</u>
TOTAL - WATER & SEWERAGE SINKING FUND			<u>13,302,043.65</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>8,788,274.32</u>	<u>65,579,098.04</u>	<u>13,302,043.65</u>
TOTAL - WATER & SEWERAGE SINKING FUND	<u>8,788,274.32</u>	<u>65,579,098.04</u>	<u>13,302,043.65</u>
MAJOR ACCOUNT GROUP			
Debt Service Expense	8,788,274.32	65,579,098.04	13,100,290.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>201,753.65</u>
TOTAL - WATER & SEWERAGE SINKING FUND	<u>8,788,274.32</u>	<u>65,579,098.04</u>	<u>13,302,043.65</u>

PARKS AND RECREATION FACILITIES FUNDS

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Funds:			
Parks and Recreation Facilities Revenue Fund	808,352	757,911	(6.2)
Parks and Recreation Facilities Sinking Fund	758,774	750,477	(1.1)
Parks and Recreation Facilities Renewal and Extension Fund	<u>2,033,893</u>	<u>1,858,518</u>	<u>(8.6)</u>
TOTAL - PARKS & RECREATION FACILITIES FUNDS	<u>3,601,019</u>	<u>3,366,906</u>	<u>(6.5)</u>

PARKS AND RECREATION FACILITIES REVENUE FUND

The Parks and Recreation Facilities Revenue Fund was established in 1982 to account for the receipts and costs of the operation of proprietary Parks and Recreation facilities. At present, the only facility so operated is the Cyclorama. There is virtually no expected change in planned activity from 1993. The reduction in budget from 1993 to 1994 is due primarily to decreases in the service repair and maintenance and printing/binding accounts.

RETIREMENT OF DEBT FUND

The Parks and Recreation Facilities Revenue Bond Sinking Fund accounts for interest and principal payments for the service and retirement of debt associated with the operations of proprietary Parks and Recreation facilities, which currently consists of \$1,500,000 outstanding in revenue bonds issued for the restoration of the Battle of Atlanta Diorama at the Cyclorama.

CAPITAL IMPROVEMENTS FUND

The Parks and Recreation Facilities Renewal and Extension Fund was established in 1983 to account for the disbursement of funds received from the Parks and Recreation Facilities Revenue Fund to be used for replacements, additions, extensions and improvements at Parks and Recreation facilities funded on a proprietary basis.

**CITY OF ATLANTA
1994 BUDGET
PARKS AND RECREATION FACILITIES FUNDS**

Parks and Recreation Facilities Revenue <u>Fund</u>	Parks and Recreation Facilities Sinking <u>Fund</u>	Parks and Recreation Facilities Renewal and Extension <u>Fund</u>	<u>Total</u>
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SUMMARY OF 1994 ESTIMATED RECEIPTS

MAJOR ACCOUNT GROUP

Charges for Services	673,378.00	-	-	673,378.00
Miscellaneous Revenues	34,711.00	-	-	34,711.00
Other Financing Sources	<u>-</u>	<u>612,000.00</u>	<u>-</u>	<u>612,000.00</u>
Total Estimated Receipts	708,089.00	612,000.00	-	1,320,089.00
Cash and Securities Available January 1, 1994	<u>49,822.00</u>	<u>138,477.43</u>	<u>1,858,518.05</u>	<u>2,046,817.48</u>
TOTAL - PARKS AND RECREATION FACILITIES FUNDS	<u>757,911.00</u>	<u>750,477.43</u>	<u>1,858,518.05</u>	<u>3,366,906.48</u>

SUMMARY OF 1994 APPROPRIATIONS

Personnel Expenses	475,799.00	-	-	475,799.00
Other Current Operating Expenses	266,116.00	-	87,878.52	353,994.52
Internal Service Expenses	6,200.00	-	-	6,200.00
Capital Expenses	-	-	229,280.00	229,280.00
Debt Service Expenses	-	612,000.00	362,000.00	974,000.00
Reserve for Appropriation	<u>9,796.00</u>	<u>138,477.43</u>	<u>1,179,359.53</u>	<u>1,327,632.96</u>
TOTAL - PARKS AND RECREATION FACILITIES FUNDS	<u>757,911.00</u>	<u>750,477.43</u>	<u>1,858,518.05</u>	<u>3,366,906.48</u>

**CITY OF ATLANTA
1994 BUDGET
2K01 - PARKS AND RECREATION FACILITIES REVENUE FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
CHARGES FOR SERVICES:			
644104 Fees, Cyclorama Admission	735,492.41	680,179.73	673,378.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	9,872.89	3,722.68	-
662311 Food, Drink and Notions	30,709.22	34,143.68	34,711.00
666001 Gain, Sale of Investments	<u>2,102.99</u>	<u>2,411.51</u>	<u>-</u>
Total Miscellaneous Revenues	42,685.10	40,277.87	34,711.00
Total Receipts - Parks and Recreation Facilities Revenue Fund	<u>778,177.51</u>	<u>720,457.60</u>	<u>708,089.00</u>
Cash and Securities Available January 1, 1994			<u>49,822.00</u>
GRAND TOTAL - PARKS AND RECREATION FACILITIES REVENUE FUND			<u>757,911.00</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Executive Offices	483,490.83	586,929.32	735,461.00
Non-Departmental	<u>91,110.91</u>	<u>65,975.10</u>	<u>22,450.00</u>
TOTAL - PARKS AND RECREATION FACILITIES REVENUE FUND	<u>574,601.74</u>	<u>652,904.42</u>	<u>757,911.00</u>
MAJOR ACCOUNT GROUP			
Personnel Expenses	320,268.13	354,980.05	475,799.00
Other Current Operating Expense	178,622.64	246,448.58	266,116.00
Loans/Adv/Invest/Losses	-	.70	-
Internal Service Expenses	5,670.97	6,705.09	6,200.00
Debt Service Expense	70,040.00	44,770.00	-
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>9,796.00</u>
TOTAL - PARKS AND RECREATION FACILITIES REVENUE FUND	<u>574,601.74</u>	<u>652,904.42</u>	<u>757,911.00</u>

**CITY OF ATLANTA
1994 BUDGET
2K21 - PARKS AND RECREATION FACILITIES
RENEWAL AND EXTENSION FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	161,680.79	53,555.80	-
666001 Gain, Sale of Investments	<u>15,740.08</u>	<u>37,649.22</u>	<u>-</u>
Total Receipts - Parks and Recreation Facilities Renewal and Extension Fund	<u>177,420.87</u>	<u>91,205.02</u>	<u>-</u>
Cash and Securities Available January 1, 1994			<u>1,858,518.05</u>
GRAND TOTAL - PARKS AND RECREATION FACILITIES RENEWAL AND EXTENSION FUND			<u>1,858,518.05</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Executive Offices	30,554.00	1,368.48	1,496,518.05
Non-Departmental	<u>360,330.00</u>	<u>332,765.14</u>	<u>362,000.00</u>
TOTAL - PARKS FACILITIES RENEWAL AND EXTENSION FUND	<u>390,884.00</u>	<u>334,133.62</u>	<u>1,858,518.05</u>
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	26,856.27	711.48	87,878.52
Loans/Adv/Invest/Losses	-	15.14	-
Capital Expense	3,697.73	657.00	229,280.00
Debt Service Expense	360,330.00	332,750.00	362,000.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>1,179,359.53</u>
TOTAL - PARKS FACILITIES RENEWAL AND EXTENSION FUND	<u>390,884.00</u>	<u>334,133.62</u>	<u>1,858,518.05</u>

**CITY OF ATLANTA
1994 BUDGET
2K51 - PARKS AND RECREATION FACILITIES SINKING FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	27,593.55	7,223.86	-
666001 Gain, Sale of Investments	<u>1,289.67</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	28,883.22	7,223.86	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	<u>630,370.00</u>	<u>627,520.00</u>	<u>612,000.00</u>
Total Receipts - Parks and Recreation Facilities Sinking Fund	<u>659,253.22</u>	<u>634,743.86</u>	<u>612,000.00</u>
Cash and Securities Available January 1, 1994			<u>138,477.43</u>
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND			<u>750,477.43</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Non-Departmental	<u>630,370.00</u>	<u>627,520.00</u>	<u>750,477.43</u>
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND	<u>630,370.00</u>	<u>627,520.00</u>	<u>750,477.43</u>
MAJOR ACCOUNT GROUP			
Debt Service Expense	630,370.00	627,520.00	612,000.00
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>138,477.43</u>
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND	<u>630,370.00</u>	<u>627,520.00</u>	<u>750,477.43</u>

INTERNAL SERVICE FUND

The Internal Service Fund is supported by charges to city departments using vehicle maintenance and data processing services. The non-departmental category consists of a fund-wide reserve. The 1994 adopted budget is 4.2% less than 1993, as indicated below.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Services Provided:			
Automotive Services (Bureau of Motor Transport Services)	22,337,628	24,057,786	7.7
Data Processing (Bureau of Management Systems)	13,266,253	12,369,253	(6.8)
Non-Departmental	<u>9,386,924</u>	<u>6,662,944</u>	<u>(29.0)</u>
TOTAL - INTERNAL SERVICE FUND	<u>44,990,805</u>	<u>43,089,983</u>	<u>(4.2)</u>

The decrease in the Internal Service Fund budget represents the difference between 1993 receipts/expenditures and 1993/1994 expected revenue.

CITY OF ATLANTA

1994 BUDGET
2M01 - INTERNAL SERVICE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
CHARGES FOR SERVICES:			
641403 Junk	6,201.53	24,486.52	-
647101 Motor Equipment, PM/Repairs	19,090,847.20	13,103,070.53	15,450,000.00
647102 Motor Equipment, Fuel	2,444,632.15	10,011,737.52	8,002,226.00
647103 Motor Equipment, Lease	82,192.00	136,553.75	-
647201 Duplicating Services	-	-	-
647301 Data Processing Services	<u>8,569,411.95</u>	<u>8,085,514.58</u>	<u>8,300,000.00</u>
Total Charges for Services	30,193,284.83	31,361,362.90	31,752,226.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	840,874.61	332,520.66	250,000.00
666001 Gain, Sale of Investments	98,132.58	234,293.05	-
669101 Recover Erroneous Payment	4,825.54	8,029.83	-
669102 Recover Training/Travel Cost	<u>858.15</u>	<u>801.51</u>	<u>-</u>
Total Miscellaneous Revenues	944,690.88	575,645.05	250,000.00
OTHER SOURCES OF FINANCING:			
691101 Sale of Equipment		57,465.00	-
Total Receipts - Internal Service Fund	<u>31,137,975.71</u>	<u>31,994,472.95</u>	<u>32,002,226.00</u>
Cash and Securities Available January 1, 1994			-
Investment In Cash Pool			<u>11,087,757.36</u>
TOTAL - INTERNAL SERVICE FUND			<u>43,089,983.36</u>

**CITY OF ATLANTA
1994 BUDGET
2M01 - INTERNAL SERVICE FUND**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditures	1993 Expenditures	1994 Appropriations
Administrative Services	29,236,663.66	33,268,894.86	36,427,038.64
Non-Departmental	<u>-</u>	<u>86.37</u>	<u>6,662,944.36</u>
TOTAL - INTERNAL SERVICE FUND	<u>29,236,663.66</u>	<u>33,268,981.23</u>	<u>43,089,983.00</u>
 MAJOR ACCOUNT GROUP			
Personnel Expenses	13,636,329.95	14,210,501.26	15,771,956.00
Other Current Operating Expense	9,372,358.82	13,763,708.39	15,244,496.85
Internal Service Expense	4,052,020.44	3,110,511.14	4,807,323.00
Intergovernmental/Interfund Expense	-	-	-
Capital Expense	2,175,954.45	2,184,174.07	3,703,262.79
Reserve for Appropriation	-	-	3,562,944.36
Loans/Adv/Invest/Losses	<u>-</u>	<u>86.37</u>	<u>-</u>
TOTAL - INTERNAL SERVICE FUND	<u>29,236,663.66</u>	<u>33,268,981.23</u>	<u>43,089,983.00</u>

UNDERGROUND ATLANTA FACILITIES REVENUE FUND

This Fund was created by ordinance adopted October 2, 1989, to account for operations of Underground Atlanta activities. All revenues and expenditures applicable to this operation are recorded in this Fund.

Underground Atlanta Facilities Revenue Fund

REVENUES			EXPENDITURES		
	1993 <u>ACTUAL</u>	1994 <u>ESTIMATED</u>		1993 <u>ACTUAL</u>	1994 <u>ESTIMATED</u>
Parking Revenues	2,364,891	2,208,000	Parking Expenses	517,717	850,000
Rental Fees	2,273,608	1,494,195	Commercial Facilities		
Other Income	3,856,168	4,800,000	Expense	7,605,194	7,860,691
Cash & Securities	<u>-</u>	<u>858,917</u>	Reserve	<u>-</u>	<u>650,421</u>
TOTAL	8,494,667	9,361,112	TOTAL	8,122,911	9,361,112

The total estimated expenditures for 1994 is greater than 1993 actual due to provisions for payment of an arrearage owed to the Underground Festival, Inc. Additionally, the reserve is greater than normal due to the increase in net operating income in 1993.

**CITY OF ATLANTA
1994 BUDGET
2N01 - UNDERGROUND ATLANTA FACILITIES REVENUE FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Recelpts	1993 Recelpts	1994 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	65,355.74	31,958.34	-
662201 Building Rentals, General	3,967,255.08	4,638,498.41	3,702,195.00
666001 Gain, Sale of Investments	<u>4,168.19</u>	<u>24,210.04</u>	<u>-</u>
Total - Miscellaneous Revenues	4,036,779.01	4,694,666.79	3,702,195.00
OTHER FINANCING SOURCES:			
692403 Open Transfer from General Fund	<u>4,500,000.00</u>	<u>3,800,000.00</u>	<u>4,800,000.00</u>
Total Recelpts - Underground Atlanta Facilities Revenue Fund	<u>8,536,779.01</u>	<u>8,494,666.79</u>	<u>8,502,195.00</u>
Cash and Securities Available January 1, 1994			-
Investment In Cash Pool			<u>858,916.79</u>
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND			<u>9,361,111.79</u>

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1992 Expenditure	1993 Expenditure	1994 Appropriation
Chief Operating Officer and Misc. Offices	8,705,269.24	8,122,910.93	8,710,691.00
Non-Departmental	<u>30.24</u>	<u>9.15</u>	<u>650,420.79</u>
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND	<u>8,705,299.48</u>	<u>8,122,920.08</u>	<u>9,361,111.79</u>
MAJOR ACCOUNT GROUP			
Other Operating Expenses	8,705,269.24	8,122,910.93	8,710,691.00
Internal Service Expenses	-	-	-
Capital Expenses	-	-	-
Reserve for Appropriation	-	-	650,420.79
Loans/Adv/Invest/Losses	<u>30.24</u>	<u>9.15</u>	<u>-</u>
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND	<u>8,705,299.48</u>	<u>8,122,920.08</u>	<u>9,361,111.79</u>

1994 FIDUCIARY FUNDS BUDGET

The Fiduciary Funds group is one of the three fund groups in the City's budget and accounts for assets held by the City in a trustee capacity or as an agent for individuals or organizations. Additionally, these funds account for the proceeds of certain intergovernmental grants and contributions from various private individuals and organizations.

Generally, only the balance of funds owed at the end of the previous year are appropriated in the current year as the initial adopted budget.

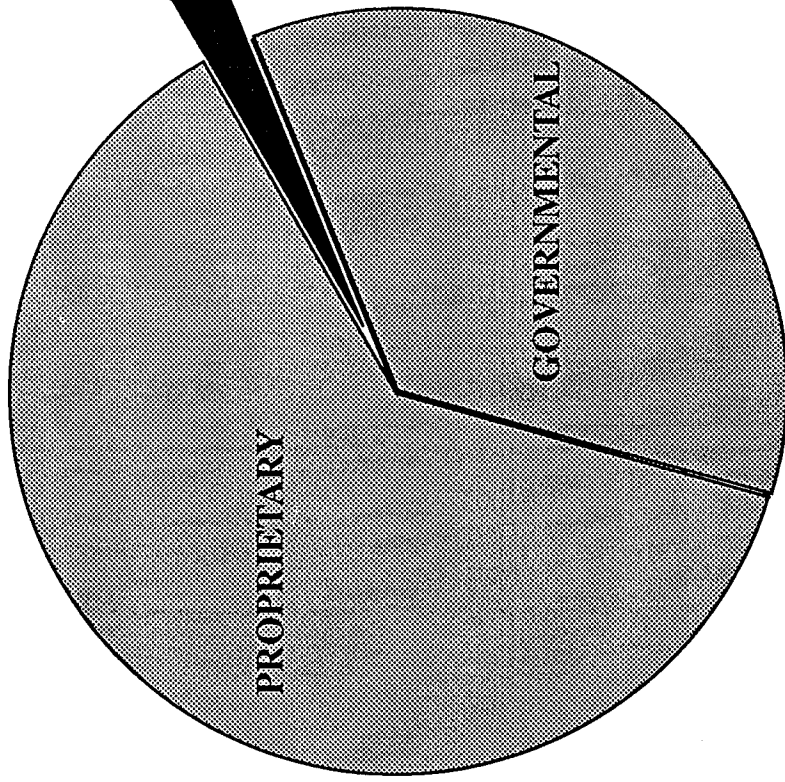
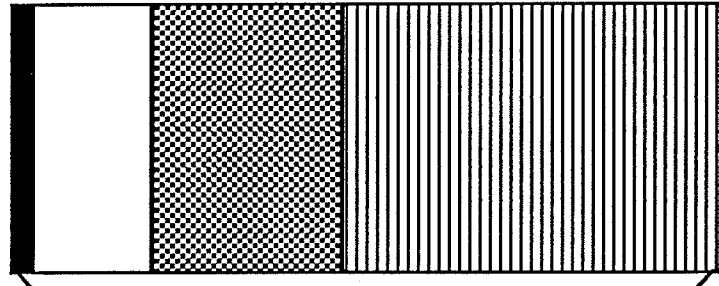
The Trust Fund currently contains a cash and securities balance of over \$5.4 million, or nearly one half of total appropriations. This is due mainly to the sales tax "windfall" resulting from the first year's collections. These funds are appropriated for various one-time projects, which are in advanced stages of development.

Activity in the Fiduciary Funds for 1994 should be similar to that occurring in 1993.

	<u>1993 Budget</u>	<u>1994 Budget</u>	<u>% Change</u>
Agency Fund	6,650,467	7,270,514	9.32
Trust Fund	15,129,281	14,463,779	(4.40)
Rental Rehabilitation Trust Fund	604,988	225,863	(62.67)
Home Investment Trust Fund	<u>5,030,000</u>	<u>4,463,132</u>	<u>(11.27)</u>
TOTAL - FIDUCIARY FUNDS	<u>27,414,736</u>	<u>26,423,288</u>	<u>(3.62)</u>

TOTAL 1994 BUDGET

Rental Rehab. Trust Fund \$225,863
Home Investment Trust Fund \$4,463,132
Trust Funds \$14,463,779
Agency Fund \$7,270,514



FIDUCIARY FUNDS

\$26,423,288

**CITY OF ATLANTA
1994 BUDGET
3P01 - AGENCY FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
TAXES:			
611101 Taxes, Current Property	45,596,375.11	14,955,983.44	-
611102 Taxes, Current Year Intang Property	1,530,908.82	2,196,684.11	-
611201 Taxes, Prior Year Property	11,501,410.89	8,652,229.13	-
611202 Taxes, Prior Year Int Prop.	1,079,179.69	1,192,885.14	-
612101 Taxes, State Sales	74,443.76	57,356.02	-
614101 Taxes, Interest On	1,943,049.45	1,855,255.94	-
614201 Taxes, Penalties On	<u>712,114.22</u>	<u>415,737.17</u>	<u>-</u>
Total Taxes	62,437,481.94	29,326,130.95	-
CHARGES FOR SERVICES:			
643302 Sanitary Services	2,556,619.08	2,794,508.06	-
645106 WPC Charges, Water Meter Deposits	41,919.87	57,202.76	-
645211 Sewer Charges, Sewers	<u>10,523,015.63</u>	<u>14,228,399.88</u>	<u>-</u>
Total Charges for Services	13,121,554.58	17,080,110.70	-
FINES AND FORFEITS:			
651101 Traffic & Parking Fines	2,579,290.59	2,579,409.72	-
651201 General Fines	121,791.05	99,311.15	-
652103 Bonds Forfeited/Collected			
Non-Sponsored Revenues	3,411,396.25	3,091,695.40	-
U.S. HUD CPDC Economic Dev.	-	-	-
U.S. HUD CPDC Economic Dev.	-	85,500	-
U.S. HUD CPD NDP Settle B-79-UR-13-0001	-	-	-
Sub Total	<u>3,411,396.25</u>	<u>3,177,195.70</u>	<u>-</u>
652104 FIFA Costs and Penalties	105,946.47	131,373.11	-
652110 DUI, Penalty On Fine	<u>82,140.70</u>	<u>148,809.80</u>	<u>923.70</u>
Total Fines and Forfeits	6,300,565.06	6,136,099.18	923.70
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	1,084,822.73	190,170.92	-
661003 Redemption Fee Penalty	18,982.85	25,063.46	-
663401 Redemption of Marshall Deeds	41,174.62	18,589.81	-
664101 Private Contributions & Donations	750.00	11,221.08	-
666001 Gain, Sale of Investments	80,474.98	133,099.80	-
669101 Recover Erroneous Payments	690,573.90	622,517.11	28,253.37
669104 Recover Unclaimed Payments	264,556.41	256,879.23	-
669105 Recover Bankrupt Proceeds	<u>-</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	2,181,335.49	1,257,541.41	28,253.37

**CITY OF ATLANTA
1994 BUDGET
3P01 - AGENCY FUND**

RECEIPTS AND ANTICIPATIONS (Continued)

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
OTHER FINANCING SOURCES:			
695101 Proceeds, Tax Anti. Notes	25,000,000.00	-	-
692301 Recover Pension Administrative Costs	478,385.40	478,970.38	-
695102 Prem, Sales Tax Anti Notes	<u>57,529.12</u>	<u>-</u>	<u>-</u>
Total Other Financing Services	25,535,914.52	478,970.38	-
Total Receipts - Agency Fund	<u>109,576,851.59</u>	<u>54,278,852.62</u>	<u>29,177.07</u>
Cash and Securities Available January 1, 1994			<u>7,241,336.60</u>
GRAND TOTAL - AGENCY FUND			<u>7,270,513.67</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1992 Expenditures	1993 Expenditures	1994 Appropriations
Executive Offices	92,984.42	3,015.58	253.06
Administrative Services	159,449.94	17,912.20	54,386.85
Law	-	-	18,530.51
Finance	90,171,467.51	34,622,201.35	1,258,271.04
Parks and Recreation	65,172.53	12,101.00	60,888.75
Water	10,708,258.91	12,423,152.72	3,536,199.79
Judicial Agencies	5,909,092.43	6,128,800.48	1,343,380.68
Police Services	-	42.00	5,943.81
Housing	53,260.00	180,728.00	421,097.64
Non-Departmental	<u>17,187.50</u>	<u>29.31</u>	<u>571,561.54</u>
TOTAL - AGENCY FUND	<u>107,176,873.24</u>	<u>53,387,982.64</u>	<u>7,270,513.67</u>
MAJOR ACCOUNT GROUP:			
Personnel Expenses	461,022.75	461,034.76	-
Other Current Operating Expense	4,487,168.54	4,473,374.07	1,992,123.13
Loans/Adv/Invest/Losses	17,187.50	29.31	-
Intergovernmental and Interfund Payments	76,640,641.15	48,450,889.20	4,431,306.10
Capital Expenses	9,895.00	2,655.30	-
Reserve for Appropriation	-	-	847,084.44
Debt Services	<u>25,560,958.30</u>	<u>-</u>	<u>-</u>
TOTAL - AGENCY FUND	<u>107,176,813.24</u>	<u>53,387,982.64</u>	<u>7,270,513.67</u>

**CITY OF ATLANTA
1994 BUDGET
3P02 - TRUST FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
USDL, JTPA, 99-9-3507-98-094-(89)		-	49,655.15
USDL, JTPA, F-3946-2-00-80-60	-	-	134,936.00
USDL, JTPA, F-4044-3-00-80-60	-	-	200,000.00
Ga. DOL, JTPA 10-86-13-1-1-14 (86)	-	-	<u>90,381.00</u>
Sub Total	-	-	474,972.15
632101 State Grants/Entitlements			
USDL, JTPA, 99-9-3507-98-094-(90)	1,000,565.00	394,329.00	817,864.65
Ga. DOL, JTPA 10-87-10-1-1-14(87)	-	-	165,806.42
Ga. DOL, JTPA 30-87-00-1-1-14 (87)	-	-	87,793.00
Ga. DOL, JTPA 20-P7-00-1-1-14	-	-	758.00
Ga. DOL, JTPA 10-88-10-1-1-14(88)	-	-	54,012.38
Ga. DOL, JTPA 10-88-16-1-1-14(88)	-	-	169.00
Ga. DOL, JTPA 30-88-00-1-1-14(88)	-	-	39,344.00
Ga. DOL, JTPA 20-C9-00-1-1-14(88)	-	-	49,242.00
Ga. DOL, JTPA 10-89-10-1-1-14(89)	-	-	324,812.62
Ga. DOL, JTPA 10-89-13-1-1-14(89)	-	-	60,241.00
Ga. DOL, JTPA 30-89-00-1-1-14(89)	-	-	38,139.00
Ga. DOL, JTPA 20-C0-00-1-1-14(90)	-	-	-
Ga. DOL, JTPA 70-89-11-1-1-14(90)	-	-	206.00
Ga. DOL, JTPA 10-90-10-1-1-14(90)	-	-	33,173.00
Ga. DOL, JTPA 10-90-13-1-1-14(90)	13,825.00	-	101,754.00
Ga. DOL, JTPA 30-90-00-1-1-14(90)	1,486.00	-	22,744.00
Ga. DOL, JTPA 20-C1-00-1-1-14(90)	37,439.00	-	57,188.37
Ga. DOL, JTPA 30-91-00-1-1-14(91)	362,414.00	18,111.00	30,857.00
Ga. DOL, JTPA 10-91-00-1-1-14(91)	2,353,511.00	63,985.00	543,773.00
Ga. DOL, JTPA 20-C2-00-1-1-14(91)	2,418,336.00	1,110,082.00	-
Ga. DOL, JTPA 10-91-03-1-1-14(91)	-	161,835.00	273,052.00
Ga. DOL, JTPA 10-92-00-1-1-14(92)	860,496.00	3,272,358.18	500,357.82
Ga. DOL, JTPA 30-92-00-1-1-14(92)	94,209.00	207,790.95	101,547.05
Ga. DOL, JTPA 20-C3-00-1-1-14(92)	-	2,321,206.00	178,309.00
Ga. DCA, Gov. Emergency Fund, July 1992	3,000.00	-	-
Ga. DOL, JTPA 30-93-00-1-1-14(92)	-	101,358.00	-
Ga. DOL, JTPA 10-93-00-1-1-14(93)	-	890,102.00	1,162,165.00
Ga. DOL, JTPA 10-93-00-1-1-14(93)	-	200,808.00	1,445,470.00
Ga. DOL, JTPA 10-93-99-1-1-14(93)	-	240,953.00	418,705.00
Ga. DOL, JTPA 20-C4-00-1-1-14(93)	-	-	130,134.00
Private Contributors, Various Years	-	-	-
Sub Total	<u>7,145,281.00</u>	<u>8,982,918.13</u>	<u>6,683,705.31</u>
633101 Local Grants/Entitlements			
Ga. DOL, JTPA 30-93-00-1-1-14(93)	-	49,000.00	-
Private Contributors, Various Years	<u>25,000.00</u>	<u>66,394.95</u>	-
Sub Total	25,000.00	115,394.95	-
Total Intergovernmental Revenue	7,170,281.00	9,098,313.08	7,158,677.46

**CITY OF ATLANTA
1994 BUDGET
3P02 - TRUST FUND**

RECEIPTS AND ANTICIPATIONS (Continued)

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
CHARGES FOR SERVICES:			
641105 Fees, Special, Non-Recurring			
Coca Cola Company, 5/4/92 Resolution	2,500.00	-	-
Private Contributors, Various Years	31,615.00	36,510.00	-
641405 Sale of Novelties, Private Contributors, Various Years	4,006.00	732.00	-
641407 Transcards/Parking/Tokens	55,934.00	165,309.00	-
643305 Incinerator/Landfill Disp.	99,744.71	261,574.86	-
644101 Fees, Golf	-	3,305.11	-
644103 Fees, Tennis, Private Contributors, Various Years	26,243.13	-	-
644105 Fees, Recreation Activity, Private Contributors, Various Years	207,282.60	188,706.43	-
644106 Fees, Burial	8,380.50	13,550.00	-
644107 Fees, Civic Center	202,506.07	267,323.41	-
647403 Fees, City-Wide Training	<u>6,562.00</u>	<u>18,330.10</u>	<u>-</u>
Total Charges for Services	644,774.01	955,340.91	-
FINES AND FORFEITS:			
652101 Unclaimed Money, Prisoner	1,221,889.67	1,161,886.77	-
652106 Victim Witness, Pen-On-File	122,073.50	216,571.40	-
652107 Victim Witness, Bond-Forfeit	400.00	2,730.30	-
652108 Jail Fund, Pen-On-File	1,583,987.12	1,622,829.17	-
652109 Jail Fund, Bond-Forfeit	<u>29,759.70</u>	<u>39,859.00</u>	<u>-</u>
Total Fines and Forfeits	2,958,109.99	3,043,876.64	-
MISCELLANEOUS REVENUES:			
661001 Interest Earnings			
Non-Sponsored Revenues	417,040.54	180,053.58	-
U.S. HUDCPD 1990 Repayments	-	-	-
U.S. HUDCPD 1991 Repayments	21,875.00	-	-
U.S. HUDCPD 1992 Repayments	73,824.17	-	-
U.S. HUDCPD 1993 Repayments	-	45,880.73	-
Private Contributors, Various Years	6,574.26	4,992.25	-
Private Contributors, Hugh T. Inman	<u>8,106.17</u>	<u>10,970.04</u>	<u>-</u>
Sub Total	527,420.14	241,896.60	-
661002 Principal Repayments			
U.S. HUD CPD 1991 Repayments	-	-	-
U.S. HUD CPD 1992 Repayments	45,263.86	-	-
U.S. HUD CPD 193 Repayments	<u>-</u>	<u>27,667.98</u>	<u>-</u>
Sub Total	45,263.86	27,667.98	-
662101 Land	-	24,000.00	-
662391 Concessions, Other	19,723.30	1,560.00	-

**CITY OF ATLANTA
1994 BUDGET
3P02 - TRUST FUND**

RECEIPTS AND ANTICIPATIONS (Continued)

SOURCE:	1992 Recelpts	1993 Recelpts	1994 Anticipations
MISCELLANEOUS REVENUES (Continued):			
664101 Private Contributions & Donations			
Non-Sponsored Revenues	748,038.00	-	
Private Contributors, Various Years	913,248.41	756,817.13	15,668.22
Post Atlanta	-	-	-
Private Contributors, J.O. Ackerman & Co.	-	-	-
Arts Festival Assoc. of Atl., Inc. 90 Contr.	-	<u>5,000.00</u>	-
Sub Total	<u>1,661,286.41</u>	<u>761,817.13</u>	<u>15,668.22</u>
666001 Gain, Sale of Investments	44,121.59	133,276.02	-
669101 Recover Erroneous Payment			
Non-Sponsored Revenues	1,850.63	975.55	-
Ga. DOL, JTPA 10-90-10-1-1-14(90)	2,869.00	-	-
Ga. DOL, JTPA 30-90-00-1-1-14(90)	-	-	-
Ga. DOL, JTPA 20-C1-00-1-1-14(90)	5,931.01	-	-
Ga. DOL, JTPA 10-91-00-1-1-14(91)	3,894.37	-	-
Ga. DOL, JTPA 20-C2-00-1-1-14(91)	<u>5,572.14</u>	3,969.14	-
Ga. DOL, JTPA 10-91-03-1-1-14(91)	-	2,158.00	-
Ga. DOL, JTPA 10-92-00-1-1-14(92)	-	775.46	-
Ga. DOL, JTPA 20-C3-00-1-1-14(92)	-	625.85	-
Private Contributions	-	<u>496.07</u>	-
Sub Total	<u>20,117.15</u>	<u>9,000.07</u>	-
669102 Recover Training/Travel Cost			
Ga. DOL, JTPA 99-9-3507-98-094-(90)	801.65	-	-
Ga. DOL, JTPA 10-90-10-1-1-14(90)	308.74	-	-
Ga. DOL, JTPA 30-91-00-1-1-14(91)	-	-	-
Ga. DOL, JTPA 10-91-00-1-1-14(91)	<u>407.96</u>	-	-
Sub Total	<u>1,518.35</u>	-	-
669106 Recover Op. Pur/Dir Expense			
Private Contributors-Variou Years	-	-	-
Private Contributors- Atlanta Olympic Committee	<u>170,374.48</u>	<u>276,924.52</u>	-
Sub Total	<u>170,374.48</u>	<u>276,924.52</u>	-
669107 Recover Grant Costs			
U.S.HUD CPD UDAG, 1990 Repayments	-	-	-
Total Miscellaneous Revenues	2,489,825.28	1,476,142.32	-
OTHER FINANCING SOURCES:			
691102 Sale of Land & Structures			
Ga. DNR Land and Water Fund			
13-00305 + 00509 (FY 79)	-	6,475.00	-
Private Contributors-Variou Years	-	-	-
Sub Total	-	<u>6,475.00</u>	-

**CITY OF ATLANTA
1994 BUDGET
3P02 - TRUST FUND**

RECEIPTS AND ANTICIPATIONS (Continued)

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
OTHER FINANCING SOURCES: (Cont.)			
692403 Oper. Trans. From Fund 1A01	25,000.00	-	-
694003 Escrow Deposit 92FX858, Private Contributors Southern Bell 92FX858	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>25,000.00</u>	<u>6,475.00</u>	<u>-</u>
Total Receipts - Trust Fund	<u>13,287,990.28</u>	<u>14,580,147.95</u>	<u>7,174,345.68</u>
Investment In Cash Pool			<u>7,289,433.00</u>
TOTAL - TRUST FUND			<u>14,463,778.68</u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1992 Expenditures	1993 Expenditures	1994 Appropriations
City Council	182.42	-	1,401.94
Office of the Mayor	162,186.67	263,816.96	54,592.17
Chief of Staff and Reporting Offices	8,435,839.81	7,752,176.28	6,742,527.11
Executive Offices and Misc. Offices	204,365.02	151,409.99	65,638.87
Administrative Services	85,537.64	18,576.47	377,061.00
Finance	224,048.05	434,720.59	1,356,119.61
Planning and Development	54,927.03	5,594.97	481,527.99
Public Works	3,461.50	9,003.69	489,102.14
Parks, Recreation and Cultural Affairs	1,746,691.31	1,337,267.13	454,266.14
Personnel and Human Resources	2,225.12	13,149.50	28,627.62
Aviation	-	-	-
Judicial Agencies	118,097.81	101,511.81	252,462.60
Housing	-	-	18,555.54
Fire Services	6,473.00	6,746.00	21,479.54
Police Services	972,527.23	1,417,605.60	414,106.72
Corrections	303,173.45	494,542.60	3,656,182.24
Non-Departmental	<u>748,038.00</u>	<u>51.20</u>	<u>50,127.38</u>
TOTAL - TRUST FUND	<u>13,067,774.06</u>	<u>12,006,172.79</u>	<u>14,463,778.68</u>
MAJOR ACCOUNT GROUP:			
Personnel Expenses	3,453,479.13	3,277,113.75	833,938.89
Other Current Operating Expense	9,035,924.99	7,684,878.36	6,350,156.29
Internal Service Expenses	33,165.61	71,230.61	38,267.44
Loans/Adv/Interest/Losses	-	51.20	-
Intergovernmental and Interfund Payments	173,200.06	282,406.59	998,750.12
Capital Expenses	372,004.27	690,492.28	546,800.51
Debt Service Expenses	-	-	-
Reserve for Appropriations	<u>-</u>	<u>-</u>	<u>5,695,865.43</u>
TOTAL - TRUST FUND	<u>13,067,774.06</u>	<u>12,006,172.79</u>	<u>14,463,778.68</u>

**CITY OF ATLANTA
1994 BUDGET
3P04 - RENTAL REHABILITATION TRUST FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Receipts	1993 Receipts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. Dept HUD, Com. Planning/ Dev. Rental Rehab. Program, R-86-MC-13-0202	5,666.64	-	-
R-88-MC-13-0202	10,134.50	-	-
R-89-MC-13-0202	36,135.35	-	107,267.79
R-90-MC-13-0002	247,393.14	188,711.84	54,600.00
R-91-MC-13-0202	<u>57,938.43</u>	<u>144,408.59</u>	<u>93,652.98</u>
Total - Intergovernmental Revenue	357,268.06	333,120.53	255,520.77
CHARGES FOR SERVICES:			
641104 Fees, Loan Application			
U.S. Dept HUD, Com. Planning/ Dev. Rental Rehab. Program, R-85-MC-13-0202	-	-	10.00
R-90-MC-13-0002	<u>585.00</u>	<u>-</u>	<u>-</u>
Total - Charges for Services	585.00	-	10.00
MISCELLANEOUS REVENUES:			
661001 Interest Earnings U.S. HUD CPD Rental Rehab Program R-90-MC-13-0002	6,540.00	5,940.00	-
661002 Principal Repayments U.S. HUD CPD Rental Rehab Program R-90-MC-13-0002	<u>-</u>	<u>-</u>	<u>-</u>
Total - Miscellaneous Revenues	6,540.00	5,940.00	-
Total Receipts - Rental Rehabilitation Trust Fund	<u>364,393.06</u>	<u>339,060.53</u>	255,530.77
Cash and Securities Available January 1, 1994			<u>(29,667.30)</u>
TOTAL - RENTAL REHABILITATION TRUST FUND			<u>225,863.47</u>

**CITY OF ATLANTA
1994 BUDGET
3P04 - RENTAL REHABILITATION TRUST FUND**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1992 Expenditures	1993 Expenditures	1994 Appropriations
Housing	<u>329,242.71</u>	<u>385,064.52</u>	<u>225,863.47</u>
TOTAL - RENTAL REHABILITATION TRUST FUND	<u>329,242.71</u>	<u>385,064.52</u>	<u>225,863.47</u>
 MAJOR ACCOUNT GROUP:			
Personnel Expenses	-	50,429.31	957.12
Other Current Operating Expense	329,242.71	333,570.53	218,349.90
Internal Service Expenses	-	1,064.68	-
Capital Expenses	-	-	36.38
Reserve for Appropriations	<u>-</u>	<u>-</u>	<u>6,520.00</u>
TOTAL - RENTAL REHABILITATION TRUST FUND	<u>329,242.71</u>	<u>385,064.52</u>	<u>225,863.47</u>

**CITY OF ATLANTA
1994 BUDGET
3P05 - HOME INVESTMENT FUND**

RECEIPTS AND ANTICIPATIONS

SOURCE:	1992 Recelpts	1993 Recelpts	1994 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements	<u>-</u>	<u>-</u>	4,467,742.55
TOTAL - HOME INVESTMENT TRUST FUND	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,467,742.55</u></u>
Cash and Securities Available 1/1/94 Due To			- (4,601.35)
GRAND TOTAL - HOME INVESTMENT TRUST FUND			<u><u>4,463,132.20</u></u>

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1992 Expenditures	1993 Expenditures	1994 Appropriations
Housing	<u>-</u>	<u>-</u>	4,463,132.20
TOTAL - HOME INVESTMENT TRUST FUND	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,463,132.20</u></u>
MAJOR ACCOUNT GROUP:			
Personnel Expenses	-	-	81,543.16
Other Operating Expenses	-	-	1,567,869.34
Capital Expenses	-	-	26,000.00
Reserve for Appropriations	<u>-</u>	<u>-</u>	2,787,719.00
TOTAL - HOME INVESTMENT TRUST FUND	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,463,132.20</u></u>

1. The first part of the document is a list of names and their corresponding addresses. The names are listed in a column on the left, and the addresses are listed in a column on the right. The names are: John Doe, Jane Smith, and Bob Johnson. The addresses are: 123 Main St, 456 Elm St, and 789 Oak St.